The Bombay Gazette.

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TEN PAGES]

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THE INDIAN RAILWAY TRAVELLERS' GUIDE.

THE BEST AND MOST COMPLETE GUIDE IN INDIA.

Time and Fare Tables of all Indian Railways Steam Boats, and Daks, Places of interest Inland and along the Coast, Postal and Telegraphic information, &c., &c.

COLOURED MAP OF INDIA.

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BULL DOG BOTTLING
OF
BASS'S ALE
AND
GUINNESS' STOUT
CAN BE HAD AT
All Wine Merchants, Bars, Restaurants, and Hotels.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

DEPARTURES FOR EUROPE

WITH LIBERTY TO CALL AT BRINDISI AND MALTA.

SATURDAY 3 P.M.

Vessels.	Tons.	Captains.	1903.
M.L. EGYPT	7912	G. L. Langborne	21st March
* MASSILIA	5011	G. W. Cockman	28th ,,
M.L. ARABIA	7903	T. Leigh	4th April
* PENINSULAR	5294	A. G. Cubitt	11th ,,
M.L. BRITANNIA	6525	F. H. Seymour	18th ,,
* MASSILIA	5011	G. W. Cockman	25th ,,
M.L. PERSIA	7951	W. A. Wheler	2nd May
* PENINSULAR	5294	A. G. Cubitt	9th ,,
M.L. CALEDONIA	7558	E. H. Gordon	16th ,,
* INDIA	7911	F. W. Vibert	23rd ,,
M.L. PENINSULAR	5294	A. G. Cubitt	30th ,,

The steamers marked M. L. proceed to Marseilles, Plymouth and London, passengers for Brindisi transhipping at Port Said.

The steamers marked * proceed to Aden only, and Passengers tranship there for Brindisi, Marseilles, Plymouth or London.

HEAVY BAGGAGE must be sent to the BALLARD PIER on FRIDAY AFTERNOON the day previous to sailing, and CABIN BAGGAGE before 9 A.M., on SATURDAY. The attention of Passengers is called to the importance of having their Baggage Labelled with Port of Destination.

Tenders leave the Ballard Pier on day of sailing. All Passengers must attend at that place between 11-30 A.M. and 12-30 P.M., for medical inspection by the Health Officer of the Port, and no one will be allowed on board the Mail Steamer unless so examined and conveyed thence in the Company's steam barges. Special attention is directed to these regulations, which are imperative under the Venice Convention.

Friends of passengers cannot go on board the Mail Steamer.

TO COLOMBO, STRAITS, CHINA, AND AUSTRALIA.

The Company's STEAMERS LEAVE BOMBAY FORTNIGHTLY, usually on WEDNESDAYS, taking Passengers for the STRAITS, CHINA and JAPAN, and return Tickets are issued on favourable terms.

Cargo Steamers are despatched to China at frequent intervals calling at Ports en route.

F. RITCHIE,
Superintendent, P. & O. S. N. Company.

Bombay, 10th March, 1903.

HOMEWARD PASSAGES.

GRINDLAY GROOM & Co.,

BOMBAY.

PASSENGERS booked without charge, and on Favourable Terms. Berths carefully selected.

SLEEPING CAR and CONTINENTAL RAILWAY TICKETS procured.

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BAGGAGE shipped and cleared and Insurance effected covering all risks.

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Calcutta Agents.—GRINDLAY & Co.

LONDON AGENTS.—GRINDLAY & Co.

AUSTRIAN LLOYD'S S. N. Co.

UNDER MAIL CONTRACT WITH THE AUSTRIAN GOVERNMENT.

BOMBAY TO TRIESTE VIA ADEN, SUEZ AND PORT SAID.

DIRECT LINE.

Steamer.	Captain.	Tons.	To sail on
IMPERATOR	P. Iv[illegible]	4,119	1st April 1903.
IMPERATRIX	C. Bellen[illegible]	4,194	1st May, 1903.

PASSAGE MONEY.

	1st Class.	2nd Class.	Deck.
TRIESTE OR VENICE	Rs. 690,	Rs. 325,	Rs. 150.

ORDINARY LINE.

Steamer.	Captain.	Tons.	To sail on or about
b AUSTRIA	F. Solledani	6,500	26th Mar. 1903
MAR. BACQUEHEM	T. Rassevich	4,449	18th April 1903
a b FRANZ FERDINAND	A. Martinolich	6,043	17th May 1903

a Will call at Karachi, b Will call at Fiume.

PASSAGE MONEY BY THIS ROUTE.

	Saloon.	Deck.
TO TRIESTE OR VENICE	Rs. 400	Rs. 150,

RETURN TICKETS TO TRIESTE AND VENICE AVAILABLE FOR ANY PERIOD WITHIN TWO YEARS.

1st Class Rs. 900, 2nd Class Rs. 488, Saloon Rs. 600.

THROUGH TICKETS TO LONDON.

1st and 2nd Class Single and Return Tickets are issued via Trieste, the St. Gothards, and other Routes.

INTERCHANGEABLE TICKETS WITH THE MESSAGERIES MARITIMES CO.

The Company are now in a position to issue RETURN TICKETS available for one way by the Austrian Lloyd's and the Return Voyage by the Messageries Maritimes Co., at reduced fares.

This arrangement will prove of special advantage to Passengers on three months' privilege leave.

Passengers to VENICE tranship at TRIESTE to another steamer of the Company, which takes about 6 hours to cross the Gulf.

* STEAM TO JAPAN, VIA COLOMBO, SINGAPORE, HONGKONG, SHANGHAI AND YOKOHAMA.

Steamer.	Captain.	Tons.	To sail on or about
MELPOMENE	—	2,971	30th Mar., 1903

For further particulars, regarding Passages apply to

E. SCARPA, Agent.
Sassoon House, 52, Church Gate Street.

Bombay, 20th February, 1903.

THOS. COOK AND SON,

BANKERS, PASSENGER AND FORWARDING AGENTS.

HOMEWARD PASSAGES

AT

REDUCED RATES.

FOR long PERIOD RETURN TICKETS by P. and O. and other Lines.

PASSAGES engaged by all Liners and Non-Liners FREE OF CHARGE FOR COMMISSION, Special attention to the selection of berths and grouping of passengers.

SPECIAL REDUCTIONS to Families, Missionaries and Railway Officials to London; also to Government Officials via China and America to Europe.

THROUGH TICKETS issued from any Railway station in India to all parts of the World.

COOK'S INTERPRETERS meet and assist passengers at London, Marseilles, Genoa, and all Chief Towns of the world.

OUTWARD PASSAGES engaged and ticket supplied from any part of the World to India.

PASSENGERS' BAGGAGE received, forwarded or insured against theft and all risks.

PACKAGES of every description stored, and shipped as cargo to all parts of the world at lowest rates; ESTIMATES on application.

CURRENT ACCOUNTS opened and amounts placed on DEPOSIT for FIXED PERIODS.

STOCKS and SHARES bought and sold.

DRAFTS, CIRCULAR NOTES, & LETTERS OF CREDIT issued and REMITTANCES made.

BOMBAY, CALCUTTA, RANGOON, COLOMBO,

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY, LIMITED,

Intend to despatch Steamers as follows :—

FOR KURRACHEE DIRECT.

S. S. "DWARKA," 1,695 tons, on FRIDAY, the 20th March, at 2 p.m., or later, on arrival of the English Mail.

FOR KATHIAWAR COAST PORTS AND KURRACHEE.

S. S. "DUMRA," 1,695 tons, on TUESDAY, the 24th March, at 10 a.m., calling at Verawal, Mangrole, Porebunder, Cutch Mandvie and Kurrachee in the foregoing or any order (weather permitting.)

FOR KURRACHEE AND PERSIAN GULF.

S. S. "KERBELLA," 1,993 tons, on THURSDAY, the 19th March, at 4 p.m., calling at Kurrachee, Gwadur, Muscat, Bunder Abbas, Linga, Bushire, Fao, Koweit, Mahomerah, and Busreh, in the foregoing or any order (weather permitting).

FOR ADEN, MOMBASA AND ZANZIBAR.

S. S. "PALITANA," 2,998 tons, on or about THURSDAY, 19th March.

FOR COAST PORTS AND CALCUTTA.

S. S. "CULNA," 2,026 tons, on or about SATURDAY, 21st March.

MACKINNON, MACKENZIE & Co.,
Agents.

Bombay, 18th March, 1903.

KING, KING & CO.,

BANKERS AND EAST INDIA AGENTS, BOMBAY.

PASSAGES engaged, and best available Berths secured, at Lowest Rates obtainable by P. & O., and all other Steamers, Free of Charge for Commission.

Latest List of Sailings, Fares, and full information furnished by return of post, on application.

Special attention paid to the grouping of Passengers travelling 2nd Class by P. & O.

Every Assistance rendered to Passengers on arrival in Bombay. Baggage taken over at the Railway Stations and Shipped.

Special Agents of the Firm meet all Steamers at Brindisi and Marseilles.

Packages of every description received for despatch as Cargo to Messrs. Henry S. King & Co, London; or Messrs. King, Baillie & Co., Liverpool. Freight and Marine Insurance at the Lowest Rates. Quotations furnished on Application.

KING, HAMILTON & CO.,
CALCUTTA.
HENRY S. KING & Co., LONDON.

THE NIPPON YUSEN KAISHA.

(JAPAN MAIL STEAMSHIP CO.)

S. S. "KAGOSHIMA MARU," Captain K. Kori, 4,105 Tons, WILL SAIL for SINGAPORE, CHINA and JAPAN on 28th Instant.

For freight and passage apply to

T. KUSUMOTO,
Manager.

Navsari Buildings, Fort, Bombay, 17th March 1903.

S. S. "FAIRY QUEEN," 330 Tons, of the HARBOUR FERRY SERVICE performs two Trips daily, viz:—
7 to 11-30 A. M. BOMBAY to ULWA and back (42 Miles).
12 noon to 6 P. M. BOMBAY to DHARAMTAR and back (54 Miles.)
Through charming scenery and nice sea air.

VISRAM EBRAHIM & Co.

COMPAGNIE DES MESSAGERIES MARITIMES.

FRENCH MAIL STEAMERS.

TO MARSEILLES.

Vessels.	Tons.	Captains.	To sail on THURSDAY.
ERNEST SIMONS	5,707	Dupuy Fromy	9th Apr. 1903.
TONKIN	6,353	Schmitz	7th May 1903.
CALEDONIEN	4,232	X	4th June 1903.

INTERCHANGEABLE TICKETS WITH THE AUSTRIAN LLOYD'S S. N. Co.

The Company are now in a position to issue RETURN TICKETS available for one way by the Messageries Maritimes, and the return voyage by the Austrian Lloyd's at Reduced Fares. This arrangement will prove, in some cases of special advantage to Passengers on three months' privilege leave.

TO COLOMBO, SINGAPORE, JAVA, SAIGON, TONKIN, CHINA, AND JAPAN.

S. S. "CALEDONIEN," 4,232 tons, Captain X......, to sail on or about the 1st April, 1903.

For further particulars apply to

P. de BURE, Agent.
New Oriental Bank Buildings, 57, Esplanade Road, Bombay.

THE NEW "REVLUC" PINCE-NEZ.

DURING the Hot Steamy Weather when your Glasses persist in falling off your nose, a pair of "REVLUC" FRAME fitted to your own lense, will be found a great boon.

They are self adjusting
There is nothing to break
They are always Horizontal
They are the acme of comfort and very strong
No slipping off the Nose.

Prices of Frames only, inclusive of fitting :—

Nickel Rs. 3-8. Gold Rs. 35,

MARCKS & CO., LD.,
BOMBAY AND POONA.

BANK OF BOMBAY.

SAVINGS BANK.

THE BANK receives DEPOSITS on the following terms :—

Sums not exceeding Rs. 1,000 in the aggregate may be deposited within any one year from 1st January to 31st December.

Deposits may be made in the names of two or more persons and the balance made payable to one or more of them or to the survivor or survivors.

Interest is allowed at the rate of THREE PER CENT. per annum on the minimum monthly balance not exceeding Rs. 5,000.

Copies of the Rules can be obtained on application at the Bank.

J. BEGBIE,
Secretary and Treasurer.

W M. HUTCHINSON & Co., East India Merchants and Agents, undertake all Agency business, 1 Trafalgar Building, Charing Cross, London.

W. B. GREEN & CO.'S

APOLLO BUNDER RESTAURANT.

OYSTERS NOW IN SEASON.

COOMBE'S XXXX STOUT & McEWAN'S ALE ON DRAUGHT.

BREAKFASTS, TIFFINS & DINNERS

TABLE D'HOTE or A LA CARTE.

served till 8-45 P.M.

SPECIAL LADIES ROOM FOR LIGHT REFRESHMENTS.

ICE CREAMS, CAKES, THE LATEST AMERICAN DRINKS

THE BAND OF THE XXIII BOMBAY RIFLES

PLAYS EVERY WEDNESDAY EVENING from 7 to 9 o'clock.

ICES, ENGLISH AND ITALIAN CAKES AND FANCY SWEETS.

WE HAVE THE MOST VARIED ASSORTMENT ON PLAIN AND FANCY CAKES FOR FESTIVE OCCASIONS IN BOMBAY.

Our Confectioners are artists and turn out the most artful DINNER-TABLE DECORATIONS in the form of palatable SWEETS ever sold in India.

BREAKFASTS, TIFFINS, AND DINNERS AVAILABLE DAILY.
WINES AND SPIRITS OF ALL DESCRIPTIONS.

SELECT BILLIARD TABLE.

PEARSE & CO.,
BY APPOINTMENT TO H. E. THE GOVERNOR,
SIRDAR'S PALACE, FORT, BOMBAY.

MONGINI BROTHERS,

MANUFACTURING CONFECTIONERS AND CATERERS.

BEST CUMBERLAND HAM, on cut...........	Rs. 2-8 per lb.
FRESH COFFEE, (ground while you wait)......	,, 1-4 ,,
MARRONS GLACE'S..............................	,, 2 ,,

FONDANTS, CHOCOLATES, CAKES, PASTRY, etc., manufactured fresh daily on the premises.

ICES THREE KINDS DAILY.

BIRTHDAY, CHRISTENING AND WEDDING CAKES

A SPECIALITY.

PRICE LIST FREE ON APPLICATION.

Up-country orders carefully attended to by the Proprietors.

MONGINI BROTHERS,
25—27, CHURCH GATE STREET, BOMBAY.

PIANOS

SCHIEDMAYER STUTTGART.

MAKERS to all the Courts of EUROPE.

40 MEDALS AND DIPLOMAS.

GRAND PRIX, PARIS, 1900.

THE ONLY SCHIEDMAYER PIANOS AWARDED GOLD AND SILVER MEDALS AT CALCUTTA EXHIBITION.

AS THE BEST SUITED TO THE CLIMATE OF INDIA, THEIR REPUTATION IS STILL TO THE FRONT.

ALL UPRIGHT PIANOS WITH UNDER DAMPER ACTIONS.

SEE PRICE LIST OF TENSE STEEL FRAME PIANOS.

SOUNDY & CO., LD.: BOMBAY.

THE "BOMBAY GAZETTE" RAILWAY GUIDE.

IMPORTANT ANNOUNCEMENT.

AS an unusually heavy demand for COPIES of the BOMBAY GAZETTE RAILWAY GUIDE published at the beginning of each month, is expected next month, orders should be registered at the BOMBAY GAZETTE office, 18, Esplanade Road, at an early date. This RAILWAY GUIDE is the most useful published and in view of the extensive alterations in the TIME TABLES of nearly all the Railways in India should prove an indispensable reference in all large offices.

Price : Eight Annas per Copy. Annual Subscribers, Rs. 5.

JEWELLERY REPAIRS.

THE ATTENTION of JEWELLERY WEARERS is particularly directed to the danger of loss of Gems from imperfect or worn settings or weak claws and the necessity of having all settings inspected occasionally. Those who have jewels are, as a rule, exceedingly careful of them and if there is any suspicion that they are insecure in setting or otherwise they should at once be attended to to prevent loss.

We undertake not only to Manufacture Ornaments of all description but also undertake all kinds of JEWELLERY REPAIRS and are able from our large collection of Loose Gems to match Gems in replacement of those found missing.

WATCH REPAIRS.

We undertake the REPAIR of WATCHES, CLOCKS and other MECHANICAL INSTRUMENTS in a REASONABLE TIME and at a MODERATE COST. We employ the most skilled and intelligent labour in this Department which enable us to guarantee all work that we do.

MARCKS & CO., LD.,
MANUFACTURING JEWELLERS AND WATCH MAKERS,
BOMBAY AND POONA.

A PERFECT SMOKE.

THE

"BAHADUR QUEEN-EMPRESS"

BRAND.

THE "BAHADUR QUEEN-EMPRESS" BRAND ARE PACKED IN Boxes of 100, each Cigar being Ringed with a "BAHADUR QUEEN-EMPRESS" Ring

"BAHADUR QUEEN-EMPRESS" Extra large, 5 inches Rs. 37-8.

"BAHADUR QUEEN-EMPRESS," No. 1, 4½ in. Rs. 31-6.
"BAHADUR QUEEN-EMPRESS," No. 2, 4 in, Rs. 29-0
"BAHADUR QUEEN-EMPRESS, No. 3, 3¾ in. Rs. 27-8
"BAHADUR QUEEN-EMPRESS, No. 4, 3 in., Rs. 24-0

PACKED in BOXES of 50, at an extra charge of Re. 1 per 1,000.

PACKED in BOXES of 25, at an extra charge of Rs. 2 per 1,000.

ILLUSTRATED LEAFLET FREE ON APPLICATION.

McDOWELL & CO., LD.,
MADRAS AND LONDON.

THE ITALIAN STORES,

C. COLONNELLO, SON & CO.,
105, MEDOW STREET, FORT, BOMBAY.

STEVEDORES AND PURVEYORS TO THE NAVIGAZIONE GENERALE ITALIANA SOCIETA RIUNITE FLORIO AND RUBATTINO, BOMBAY; AND TO THE ITALIAN ROYAL MARINE, RUSSIAN AND ARGENTINE MEN-O'WAR.

GRUYERE, PARMESAN and GORGONZOLA Cheeses.
FINEST LUCCA OIL; Pure Italian Wine Vinegar.
ASPARAGUS, (French Italian and German).
MILAN SAUSAGES in Skin (Italian).
ANCHOVIES SALTED (loose); and in oil in Bottles.
FRANKFORT SAUSAGES, Plain, and with Sauerkroute
TUNNY FISH IN OIL (French and Italian).
CAVIARE.

SARDINES. { Royans Victoria.
,, a la Tomate.
Plain in finest Lucca oil.

BLACK OLIVES (loose) in oil.
GREEN OLIVES (French) in Bottles.
FRENCH and ITALIAN PREPARED MUSTARD assorted in Bottles.

MASTIC de CHIO 2-8 Bot. Vermouth (Italian and French) Chianti, Barbera, Capri, Lacrima Christi and Marsala. Cherry and Blackberry Brandy. Asti Spumanti and Duc de Marsat (champagne.)

Maccaroni, Vermicelli, Soup Paste, Lentilies, Beans, Gram (Milanese), Rice (Carolina), Walnuts, Hazelnuts, Almonds, Italian Lemons, Malaga Raisins and Figs (Naples.)

Attention is drawn to our celebrated GRIGNOLINO CLARET as a speciality and a thoroughly genuine article, only Rs. 10 per doz. Bots.

PUBLIC NOTIFICATIONS.

THE CALIFORNIAN NIGHTINGALE,
MADAME AGNES FREID.
UNDER THE DISTINGUISHED PATRONAGE OF
THEIR EXCELLENCIES LORD AND LADY NORTHCOTE.
TOWN HALL,
TO-NIGHT,
THURSDAY, MARCH 19th, at 9-30 P. M.

By kind permission His Excellency the Governor's Full Orchestra will assist.

PROGRAMME.

No. 1............Tanhauser ....Wagner.
H. E. the GOVERNOR'S BAND.
No. 2, Cornet Polka...La Nonchalance............
SERGT.-MAJOR THOMPSON.
No. 3. Cantabile ....."Samson et Dalilah"...Saint-Saens.
MADAME AGNES FREID.
No. 4. Entr'acte..."Rosamunde"............Schubert.

PART II.

No. 1 Viola Solo ......Selected ....
Mr. E. BEHR, R. C. M.
(First appearance in Bombay).
No. 2. Valse Brillante............Signor Arditi
(With Orchestral Accompaniment)
MADAME AGNES FREID.
No. 3. Two Hungarian Dances—
(a.) Ilona............Miska.
(b.) No. 1 ....Brahms.
H. E. THE GOVERNOR'S BAND.
No. 4. Meditation..."Ave Maria"............Bach-Gounod.
(With String Accompaniment, Organ and Piano.)
MADAME AGNES FREID.
Accompanist—Mr. SEYMOUR DOVE.
GOD SAVE THE KING.

Concert Grand by "Bluthner" kindly lent by Messrs. Marcks & Co. Ld.

Reserved Seats	Rs. 5
Unreserved Seats	Rs. 3
Admission	Rs. 2

Plan open at SEYMOUR DOVE & Co.,
40, Medows Street, Fort.

THE CATHEDRAL ORGAN RECITAL.

THIS EVENING,
THURSDAY, MARCH 19TH, AT 6 P.M.

1. Toccata............ ...... Dubois.
2. Air ....He was despised ....Handel.
Miss MEYER,
3. Legende .... Creser,
4. Air ....Lord God of Abraham ...Mendelssohn
Mr. G. A. SULLIVAN,
Hymn 166,
5. Andante .... Salome.
6. Air ....But the Lord is mindful...Mendelssohn
Miss MEYER,
7. Fugue in D Minor ....Bach,

CONSIGNEES of CARGO per Austrian Lloyd's S. S. "AUSTRIA," from KOBE and INTERMEDIATE PORTS, are hereby informed of the Vessel's arrival, and REQUESTED TO TAKE IMMEDIATE DELIVERY of their GOODS landed at the Victoria Dock, No. 10 Berth.

The Company's Surveyor, Captain MACFADYEN, will attend every morning to survey Damages, and all Claims in this respect must be adjusted within seven days after the discharge of the Cargo, otherwise they will not be entertained. No surveys can be allowed after the seven days or on Goods removed from the Landing Shed.

E. SCARPA,
Agent, Austrian Lloyd's S. N. Co.

NOTICE TO CONSIGNEES.

CONSIGNEES of CARGO ARRIVED per S. S. "KAGOSHIMA MARU," from COLOMBO, SINGAPORE, CHINA, JAPAN, &c., are hereby informed that she is DISCHARGING her CARGO in No. 4 VICTORIA DOCK. All claims for damages, &c., must be sent to the Office within ten days after the Steamer's arrival, otherwise they will not be entertained. No Survey will be held on Packages warehoused or removed from the landing shed.

T. KUSUMOTO,
Manager, Nippon Yusen Kaisha.
Navsari Buildings, Fort, Bombay, 17th March, 1903.

GREAT INDIAN PENINSULA RAILWAY.

ALTERATIONS OF TRAINS.

ON and from the 1st of April, 1903, the TIMINGS of PASSENGER and MAIL TRAINS on the G. I. P. system will be REVISED. For details and further information see Posters at Stations and apply to Station Masters.

A. MUIRHEAD,
General Traffic Manager,
Bombay, the 16th March, 1903.

BOMBAY ART SOCIETY.

EXHIBITION of FINE and INDUSTRIAL ARTS at the Sir J. J. SCHOOL of ARTS, Bombay,
OPEN from 8 A. M. to 8 P. M.
ADMISSION ONE RUPEE.
SEASON TICKETS THREE RUPEES.

INSOLVENT DEBTORS' COURT, BOMBAY.

NOTICE is hereby given that the 1st April, 1903, is appointed for the declaration of 2nd and FINAL DIVIDENDS in the matters of the undermentioned Insolvents' Petitions.—

Re LADHA BHARMAL.
„ PEREIRA JOSEPH BRAIZE.
„ ALLIDINA JAFARBHOY CUTCHI.
„ JAKARIA AHMAD HAJI SAJAN.
„ ALI MAHOMED ABDUL RAHIM.
„ VINAYAK RAGHUNATH BHANDARE.
„ NANALAL BHOGILAL MASTER.
„ JAVERBHOY JEWRAJ.

Creditors of the abovenamed Insolvents, who have not proved their claims, are informed that, unless they prove their claims in the office of the Official Assignee before 11 A. M. on the 15th April, 1903, the Assets in his hands will be distributed without reference to their claims amongst those Creditors, who have proved their claims.—Dated 4th March, 1903.

C. W. L. JACKSON,
Clerk of the Court.

THE BOMBAY ICE MANUFACTURING COMPANY, LIMITED.

NOTICE.

THE ORDINARY GENERAL MEETING of the above Company, will be held at the Registered Offices of the Company, No. 10, Shams Munzil, Hummum Street, Fort, on THURSDAY, the 19th March, 1903, at 3 P.M., to transact the following business :—

1. To receive and adopt the Directors' Report and Audited Balance Sheet for the year ending 31st December, 1902.
2. To sanction the payment of a Dividend.
3. To elect Directors in the place of those who retire by rotation, but who are eligible for re-election.
4. To elect a Chairman of the Board for the ensuing year.
5. To appoint Auditors for the ensuing year and fix their remuneration.
6. To transact any other business the Chairman may bring before the Meeting.

By Order of the Board,
C. H. E. FORBES & Co.,
Secretaries and Agents.
Bombay, 4th March, 1903.

N.B.—The TRANSFER BOOKS of the Company will be CLOSED from the 12th to 19th March, 1903, both days inclusive.

NOTICE.

MISS JOHNSON (late of Mrs. POMEROY'S, 29, Old Bond Street) and Miss DUPUIS has OPENED BUSINESS for Face Massage, Electrolysis, at 41, Watson's Annexe, Bombay. Hours 7-30 A.M. to 12-30 P.M., and 3-20 to 5-30 P.M. THURSDAYS till 12-30 P.M. Terms—Single Treatment, Rs. 7. Course of six, Rs. 30. Preparations sent to all parts of India. Advice and Consultation Free. Book sent on application.

CROFT MODY & CO.,
SOLE AGENTS FOR INDIA
FOR
SHERRIES.

Shipped direct by the Growers,
Messrs. Gonzalez, Byass & Co.,
Xerez De La Frontera.
Grand Romano Amontillado.
SUPERIOR VINA TULA SHERRY (as used by Clubs and Messes)
SUPERIOR VINA DE PASTO.
MANZANILLA
OLD PUERTO.

SUPPLIERS BY THE BOTTLE :—
DENISON & CO.,
HUMMUM STREET, BOMBAY.

PUBLIC NOTIFICATIONS.

NOVELTY THEATRE.

MR. HENRY DALLAS'
MUSICAL COMEDY Co.,
FOR A SHORT SEASON ONLY.

TO-NIGHT ! TO-NIGHT ! !
THURSDAY, 19TH MARCH,
THE BELLE OF NEW YORK.

FRIDAY, 20TH MARCH,
THE SIGN OF THE CROSS.
Mr. DALLAS as MARCUS SUPERBUS.
Mrs. DALLAS as MERCIA.

SATURDAY 21ST MARCH,
A CHINESE HONEYMOON.
Doors open 8-30 P. M. Commence 9 P. M.
Plan at SOUNDY & Co.
PRICES : Rs. 4, 3, 2, and Re. 1.
PHIL CARLTON, Business Manager,

INSURANCES.

THE GRESHAM LIFE OFFICE.

DURING the year 1901, 5,718 Policies were written for £2,112,102, being the largest amount of NEW BUSINESS reported by any British Life Office doing business in India.

Assets........................£8,000,000
Annual Income ....£1,313,853.

For Novel and Attractive Forms of Assurance such as Investment with Family Provision, Deferred Annuity, &c., apply to

CROFT, MODY & Co.,
Chief Agents for India,
Bombay

NORTH BRITISH
AND
MERCANTILE INSURANCE Co.
ESTABLISHED 1809.

CHIEF OFFICES:
EDINBURGH, 64, Princes Street, London 61, Threadneedle Street

Total Funds as at 31st December, 1901 ... ... £ 15,722,693
Revenue for 1901 ... ... £ 3,308,106

The sum of £ 830,160 was divided among Participating Life Policy-holders in 1900 yielding a BONUS at the Rate of £ 1-8-0 per cent. per annum not only on the original sums assured but also on all subsisting Bonuses.

Policies in some cases have been more that doubled in amount by the addition of bonuses

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GOVERNMENT SECURITY
LIFE ASSURANCE
COMPANY, LIMITED.

Established 1874.

FUNDS EXCEED TWO CRORES
INVESTED IN GOVERNMENT SECURITIES.

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ORIENTAL
which are the lowest with safety, being based upon the Company's actual experience since its formation.

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LIBERAL SURRENDER VALUES.
Immediate payment of Claims on proof of eath and title.

ENDOWMENTS
AND
ANNUITIES
ON
SPECIALLY ATTRACTIVE TERMS.

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ORIENTAL BUILDINGS, BOMBAY,

E. PATERSON BROWN,
Manager.

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of the Blood, whether the after-effect of Contagious Disease hereditary taint, or foul matter of any description, are positively carried out of the system by taking "CLARKE'S WORLD-FAMED BLOOD MIXTURE," the great Blood Purifier and Restorer. For cleansing and clearing the Blood from all Impurities it cannot be too highly recommended. For Scrofula, Scurvy, Eczema, Skin and Blood Diseases, and Sores of all kinds, it is a never-failing and permanent Cure. It is the only real specific for Gout and Rheumatic Pains, for it removes the "cause" from the blood and bones. To be had of Chemists, &c., everywhere at 2s. 9d. and 11s. per Bottle. Thousands of Testimonials.

ONE BOX OF CLARKE'S B 41 PILLS, warranted to cure all Discharges from the Urinary Organs, in either sex (acquired or constitutional) Gravel and Pains in the Back. Guaranteed free from Mercury. Sold in Boxes 4s. 6d. each, by all Chemists and Patent Medicine Vendors throughout the world Proprietors :—THE LINCOLN AND MIDLAND COUNTIES DRUGGIST, London, England.

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AN IMMEDIATE AND CERTAIN BONUS OF 20 TO 25 PER CENT.

ILLUSTRATIVE TABLE

SHOWING THE ANNUAL PREMIUM PAYABLE FOR VARIOUS KINDS OF POLICIES WITH PROFITS.

	Whole Life Assurances of Rs. 1,000.				Endowment Assurances of Rs.1,000.			
Age next Birthday.	Whole Life Premiums.	Premiums Limited to			Payable at death, or in			Age next Birthday.
		10 years.	15 years.	20 years.	15 years.	20 years.	25 years.	
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
20	21 10	48 8	36 6	30 7	64 5	47 6	37 11	20
21	22 1	49 4	36 14	30 15	64 6	47 8	37 13	21
22	22 9	50 0	37 7	31 7	64 8	47 10	37 15	22
23	23 1	50 12	38 0	31 15	64 9	47 12	38 1	23
24	23 9	51 8	38 10	32 7	64 11	47 14	38 4	24
25	24 2	52 5	39 4	33 0	64 13	48 0	38 7	25
26	24 11	53 2	39 15	33 9	64 15	48 3	38 10	26
27	25 5	54 0	40 10	34 2	65 1	48 6	38 14	27
28	25 15	54 14	41 5	34 12	65 4	48 9	39 2	28
29	26 9	55 13	42 1	35 6	65 7	48 12	39 6	29
30	27 4	56 13	42 13	36 0	65 10	49 0	39 11	30
31	27 15	57 13	43 10	36 11	65 13	49 4	40 0	31
32	28 11	58 14	44 7	37 6	66 0	49 8	40 6	32
33	29 8	59 15	45 4	38 2	66 4	49 13	40 12	33
34	30 6	61 1	46 2	38 15	66 8	50 2	41 3	34
35	31 5	62 4	47 1	39 12	66 13	50 8	41 10	35
36	32 5	63 8	48 0	40 10	67 2	50 14	42 2	36
37	33 5	64 12	49 0	41 9	67 8	51 5	42 11	37
38	34 6	66 1	50 1	42 8	67 14	51 13	43 5	38
39	35 8	67 6	51 3	43 8	68 4	52 5	43 15	39
40	36 11	68 12	52 5	44 9	68 11	52 14	44 10	40
41	38 0	70 3	53 8	45 11	69 3	53 8	45 6	41
42	39 6	71 11	54 12	46 14	69 12	54 3	46 4	42
43	40 13	73 4	56 1	48 2	70 6	55 0	47 3	43
44	42 5	74 13	57 6	49 7	71 0	55 14	48 4	44
45	43 14	76 7	58 12	50 13	71 11	56 13	49 6	45

A PERSON OF 30 may secure Rs. 1,000 at Death by a yearly payment of Rs. 27-4 during The life Premium would generally elsewhere secure Rs. 800 only instead of Rs. 1,000.

OR, if unwilling to burden himself with payments during his whole life, he may secure the same sum of Rs. 1,000 by twenty yearly payments of Rs. 36, being thus free of Premiums before age 50; this premium being about the same as most Offices require during the whole term of life.

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A Pamphlet, containing Testimonials from Europeans, will be sent free of charge on application.

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RESERVE LIABILITY OF SHAREHOLDERS......... £800,000

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W. MOIR,
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Bombay, 14th November, 1902.

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RESERVE FUND £4,25,000

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Kurrachee,	Rangoon,	Newera Elya,	Mombassa.
Steamer Point.	Aden.		

FIXED DEPOSITS.

The Bank receives DEPOSITS FIXED for one year and shorter periods, at Rates of interest to be ascertained on application.

CURRENT DEPOSIT ACCOUNTS are opened for approved Customers, and interest is allowed at 2 per cent. per annum on daily balances from Rs. 1,000 up to Rs. 100,000, but no Interest is allowed when the sum accrued does not amount to Rs. 10 half-yearly.

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Paid up Capital............	$ 100,00,000
Sterling Reserve Fund	$ 100,00,000
Silver Reserve Fund	$ 5,500,000
Reserve Liability of Proprietors	$ 100,00,000

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WM. GAIR RATHBONE, Esq. (Director, Peninsular and Oriental Steam Navigation Co.)
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CURRENT DEPOSIT ACCOUNTS.

Interest allowed at 1 per cent. per annum on Daily Balance if not under Rs. 1,000, and not exceeding Rs. 1,00,000; no interest is allowed when the sum accrued does not amount to Rs. 5 half-yearly.

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W. ADAMS ORAM,
Acting Agent.
7, Church Gate Street, Bombay.

BANK OF CALCUTTA, LIMITED.

CAPITAL.

Subscribed............	Rs. 15,00,000
Reserve Fund	„ 15,00,000
Uncalled Capital	„ 5,00,000

DIRECTORS.

Mr. D. YULE, Messrs. Andrew Yule & Co.
„ R. J. D. THOMAS, Messrs. J. Thomas & Co.
„ N. A. McLEOD, Messrs. McLeod & Co.
„ D. KING.

CREDITS granted on approved Security and every description of banking business transacted.

CURRENT ACCOUNTS opened and 2 per cent. per annum allowed on the daily balance.

FIXED DEPOSITS received at the following rates of interest:—

	Per cent. Per Annum
For 3 Months............	4
„ 6 Months............	4
„ 12 Months............	5
„ 2 Years............	5½

The Bank offers special facilities and advice to Constituents as to the purchase and sale of all Indian Securities, particularly the Shares and Debenture Stocks of Jute, Cotton, Tea, and Miscellaneous Industrial Concerns.

The Bank is prepared to guarantee the principle and interest of Debentures on its approved list on terms which may be ascertained on application. Absentee shareholders' and investors' interests carefully watched.

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For further information apply to—

D. KING,
Agent.
Calcutta, 3rd February, 1903.
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	Rs.	a.	p
A box of the 30 principal medicines in 1 dram phials, Rs. 3-4; in 2 dram phials,	6	0	0
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Homœopathic Guide, by Dr. Luyties ...	0	8	0

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Boxes with lock and key containing all the 12 tissue remedies may be had in

	Rs.	a.	p
4 dram phials at	5	0	0
in 1 oz. phials at	8	0	0
in 2 oz. phials at	14	0	0
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Biochemic Guide, by Dr. Luyties ...	0	8	0
Biochemistry by J. B. Chapman, M. D.,	4	0	

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AT 4 ANNAS PER TUBE.

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MENTIONED IN DESPATCHES.
(2ND EDITION.)
Being a Complete List of Officers and Men of the Army and Navy mentioned in Despatches (with details of act for which mentioned, where such has been gazetted); together with a List of those awarded the Victoria Cross (with details), Conspicuous Service Cross, Distinguished Service Order, and Distinguished Conduct Medals; and of Nursing Sisters who have been awarded the Royal Red Cross.
Also List of all Honours and Special Promotions in the Army and Navy gazetted up to November, 1902.
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COMMERCIAL INTELLIGENCE

LONDON, MARCH 17.

SECURITIES—

2½ per cent. Consols	£91 9/16	= + 1/16
3 per cent. Rentes	Fcs 99 1/2 ex	= unchanged
3½ per cent. Indian Sterling Loan	£106 1/2	= "
3½ per cent. Indian Enfaced Rupee Paper	£38 1/16	= − 1/16

SILVER—

Spot in London	22 5/16	= − 1/16
2 months hence	22 1/8	= − 1/16
Spot in New York	48 1/4	= − 1/8

EXCHANGES—

Paris Cheques	25·16 1/2	= unchanged
Berlin "	20·50 1/2	= − 1/4
New York Demand	4·87	= + 1-8

DISCOUNTS—

Bank of England	4 pr ct	= unchanged
3 months sight Bank Bills	3 5/8 pr ct	= − 1/8
6 " " " "	3 1/2 pr ct	= 1/8
3 months sight Fine Trade Bills	4 pr ct	= unchanged
6 months sight Fine Trade Bills	4 pr ct	= "

INTEREST—

Day to-day loans	3 5/8 pr ct	= "
7 day market loans	3 5/8 pr ct	= "

Sugar.—German granulated 1st Marks 9 5-8 March-April. Tone dull.

Metals:—Copper Braziers £76 = plus £1.
Yellow metal 6 5-8d.
Tin Plates 12s.
Bar iron Belgian £5-3s.
Iron Corrugated Sheets £11-10d.
Basic Steel Bars £5-4.
RUBBER—Para Rubber 3-8 3-4.
Wheat afloat for U. K. 2,200,000.
Linseed Bold 43 1-4d. April-May. Sellers. Tone. quiet.
Coffee in New York 5 5-8.
Arrivals.—Steamers Belford.

In Liverpool.—

Cotton Market closed steady. Surats quiet. Manchester quiet. Total sales 7,000. Spot 5·32 — 4. Sold on speculation and for Export 500. Imports 12,000. Arrivals closed steady.

Mar.-Apl.	Apl.-May.	May-June.	June-July.
5·17	5·18	5·19	5·19

July.-Aug.	Aug.-Sept.	Sept.-Oct.	Oct. Nov.	Nov.-Dec.
5·19	5·12	4·84	4·65	4·60
	+1		+1	+1

In New York—

Receipts at the Port	20,000 bales.
Do. last year	22,000 "
Exports to Great Britain	17,000 "
" Continent	11,000 "
Mid-Uplands	10·0
Futures, month of March	9·83 plus 8
Do. do. July	9·63 plus 8

In New Orleans—

Spot	9 11-16
Futures month of June	9·75 plus 6
Do. September	8·95 plus 4
Tone at close	steady.

SKINS SALES.

Sheep skin sale closed to-day.
Sheep skins Madras strong, 1-2 to 1d. higher.
Do. Bombay 1-21. higher.
Total quality sold 640,000.

Arrivals of Cotton, Wheat and Seeds into Bombay during the 24 hours ending at 6 p.m., on Tuesday, 17th March, 1903:—

Cotton	10,389 bales.
Wheat	7,222 cwts.
Linseed	19,365 "
Rape, Rai and Mustardseeds	3,530 "
Gingellyseed	6,395 "
Poppyseed	1,180 "
Groundnuts	199 "
Castorseed	9,994 "
Rice	6,230 "
Myrabollams	6,202 "
Cottonseed	6,321 "

IMPORTS OF TREASURE.

Silver Bullion Rs. 1,15,660 ex s s Bengal from Adelaide.
Silver Bullion Rs. 7,74,976 ex s s Egypt from London.

BOMBAY, WEDNESDAY, MARCH 18.

EXCHANGE—Tone easy.

Bank T. T	1s. 4d.	1s. 4 1-32d.
Bank Demand		1s. 4 1-32d.
Credit Bills 3 Months Sight D. A.		1s. 4 1-4d.
Do 6 do do		1s. 4 3-8d.
French Francs 3 do do		170 1-2
Marks 3 do do		138 3-4
Hongkong 30 Days' Sight		116
Shanghai 30 do do		158
Japan 30 do do		149 1-2

GOVERNMENT PAPER—3 1-2 per cent—Tone steady.

Cash	Rs. 98 13
1st Settlement	Rs. 98 14

Money Market—Tone easy.

BANK RATE—

Bank of England since 2nd October	4	per cent
Bank of Bombay do. 12th March	7	do.
Bank of Bengal do. 19th February	8	do.
Bank of Madras do. 10th do.	8	do.

SEEDS.

	Rs. a.		Rs. a.
Linseed.—Tone steady.			
Ready	7 8		
Forward April-May	7 8		
Rapeseed.—Tone steady.			
Brown Cawnpore Ready	5 6	to	5 7
Yellow Cawnpore Ready	5 12		
Do. Gujarat Forward, April-May	6 2		
Poppyseed.—Tone steady.			
Ready	7 7		
Forward April-May	7 6		
Castorseed—Tone steady.			
Ready	22 8	to	22 12
Forward April-May.	23 8		
Groundnuts—Tone steady.			
Ready	34 0	to	34½ 4
Gingellyseed.—Tone quiet.			
15 per cent. Mxd. Ready	34 8		
25 " " "	23 4		
50 " " "	32 8		
Black Kutnee " "	30 8		

LIVERPOOL OPENING TELEGRAM.

Tone	firm.
Estimated sales	8,000
Total imports	18,000

March-April.	Apl.-May	May.-June.	June-July
5·20	5·21	5·23	5·23
+3	+3	+4	+4

July-Aug.	Aug.-Sept.	Sep.-Oct	Oct.-Nov.	Nov.-Dec.
5·22	5·15	4·88	4·68	4·63
+3	+3	+4	+3	+3

COTTON.—The market continues steady. There is a further advance of Rs. 2 in Bengals and also in good M. G. Broach. The enquire at Colaba is moderate.

Official quotations of the Bombay Cotton Trade Association Limited:—

Growths	Fine	F.-G.	Good	Delivery
Bengals H. G. (Ry. terms)...	174	162	155	25 March
Bengals M. G. (Ry. terms)...	185	175	...	do.
Sind-Punjab (M. G.)	185	175	...	do.
Belati M. G	190	183	...	do.
Khandesh M. G.	...	177	169	do.
Damargaum PoolgaumMG.	197	189	...	do.
Nagpur Kamptee	198	190	...	do.
Akola do Khamgaum do Karanja do	195	186	...	do.
Broach do	232	227	222	do.
Do. do	228	...	...	25 April.
Bhownugger do	209	199	...	25 May.
Do H. G.	205	195	180	do.
S.-G. Dharwar	...	...	220	do.
Westerns	...	...	215	do.

THE WEATHER.

OBSERVATIONS TAKEN AT 8 A.M. ON WEDNESDAY, THE 18TH MARCH.

SUMMARY.

Pressure.—With the exception of a brisk rise at Ratnagiri, Goa, Karwar and Cuddapah, the pressure changes have been small and irregular.

Winds are variable in direction and the force has been moderate to light.

Temperature shows a general tendency to rise, but is still below normal in many places. The maximum varied form 104° at Cuddapah to 78° at Lahore, and the minimum from 54° at Jubbulpore to 79° at Cochin.

Cloud and Humidity.—The sky is cloudy at Lahore, Karachi, Jaipur, Ajmere, Deesa, Bhuj Dwarka, Malegaon and Cochin. Humidity shows a great rise in Sind and Gujarat.

Rain.—None recorded anywhere.

Weather is fine and settled.

Yesterday's Simla report says:—"Brisk to rapid fall of barometer has taken place Baluchistan and North-West India and low pressure area is approaching Indian frontier from west, in consequence of which cloud increasing and temperature rising North-West India."

E. A. KENYON,
Meteorological Reporter for Western India.

THE third class cruiser Porpoise which has just been refitted after three years' service on the Australia Station has been selected to replace the third class cruiser Cossack, Commander Montague G. Cartwright, whose commission in East Indies waters is about to expire.

DOMESTIC OCCURRENCES.

THE Charge for Announcements of BIRTHS, MARRIAGES DEATH and MEMORIAM Notices (which must be authenticated by the name and address of the sender) is Rs. 2, for six lines or less, and 8 as. for every additional line CASH strictly in ADVANCE.

OTHER PRESIDENCIES.

BIRTH.

DAVIS—March 9, at Quetta, the wife of W S Davis, Political Department, of a daughter.

MARRIAGE.

KING—ALLENBY—March 14, at St Andrew's Church, Calcutta, by the Rev T Scott, M A, John Bridgman King, Dooars, to Muriel Adeline, third daughter of Waldegrave Allenby, of Llandudno.

DEATHS.

ANDERSON—March 13, at Jhansi, of enteric, Henry George Anderson, of the Indian Civil Service.

MAXWELL-CARTER—At Moradabad, Oswald Maxwell, the dearly beloved and only son of E Maxwell-Carter, aged 25 years.

WEBER—March 12, at Secunderabad, after a long and painful illness, Madelaine, the dearly beloved wife of J R Weber, of Messrs. Weber and Schenck.

BOMBAY.

TO-DAY.

Sun rises, 6h. 6m. Sun sets, 6h. 10m. High water 2-49m., 3-46a. Low water 8-44m., 3-15 a.
Municipal Corporation, 3 p. m.
Bombay Ice Manufacturing Company, Hummum Street, 3 p. m.
Bombay Art Society's Exhibition 8 a.m. to 9 p.m.
Opening Ceremony of the "Noor Baug," Oomerkhady, by H. E. the Governor, 4-45 p. m.
Mme. Agnes Freid's Concert, Town Hall, 9-30 p.m.
Cathedral Organ Recital, 6 p. m.
Wilson Philological Lecture, University Hall, 5-30 p. m.
Meeting of Representatives of Marine Insurance Companies, Chamber of Commerce, noon.
Prize distribution Indo-British Institution, the Lord Bishop presiding, 5-30 p. m.

THE People's Free Reading Room and Library will be closed to-day on account of the sorrowful death of Mr. W. S. Caine, M. P.

THE WOMEN'S RANADE MEMORIAL.—Mrs. Vrijbhookandas Atmaram has made a contribution of Rs. 25 to the Women's Ranade Memorial Fund.

POSTAL NOTICES.—Mails for Muscat, Linga, and Bahrein, per extra s. s. Urlana, will be closed at the General Post Office at 10 a. m. to-day.—Mails for Natal, Cape Colony, Delagoa Bay, and other places in South Africa, per extra s.s. Umkuzi, via Tuticorin and Colombo, will be closed at the General Post Office at 7 p. m. on the 30th instant.

LOSS OF A POCKET BOOK.—Mr. Pestonjee Ratonjee Shroff, residing in Gunbow Street, Fort, has reported to the police the loss of a pocket book from his carriage on Tuesday afternoon somewhere about the Chartered or the National Bank. The pocket book contained two drafts of £60 each, one drawn on the Bank of Africa, Ld, London, and the other on the African Banking Corporation, London. In the afternoon some torn up papers were found scattered in the University Gardens, which Mr. Shroff stated were part of the papers contained in the pocket book.

BOMBAY BRANCH OF THE NATIONAL INDIAN ASSOCIATION.—A social gathering of the Bombay Branch of the National Indian Association, of which the Hon'ble Mr. F. M. H. Fulton is the President, and the Hn. Justices Candy and Batty and Sir Jamsetjee Jejeebhoy, Bart., are the Vice-Presidents, will be held at Mr. Narotam Morarji Gokuldas' Bungalow (Shanti Bhuwan) Pedder Road, on Tuesday, the 24th March, 1903, between 5 30 and 7 p.m. Prizes will be distributed on this occasion in connection with the Elocution and Composition Prize Scheme organised by the Association.

BOMBAY STANDING COMMITTEE.

THE weekly meeting of the Standing Committee of the Bombay Corporation was held yesterday afternoon in the Municipal Council Hall, Mr James Macdonald presiding. There were present: Lieutenant Colonel H P Dimmock, Mr H G Gell, the Hon Mr Ibrahim Rahimtoola, the Hon Sir Bhalchandra Krishna, Dr A G Viegas, Mr Hajee Usuf Hajee Ismail, Mr Manmohandas Ramjee, Dr N N Katrak, Mr S D Khote, Mr Fazulbhoy Visram, and the Commissioner Mr W L Harvey, and the Secretary Mr M N Wadia.

APPOINTMENT OF MEMBERS.

The Committee recorded Government Resolution, General Department, dated the 14th instant, intimating that his Excellency the Governor in Council was pleased to reappoint Mr James Macdonald and to appoint Mr T W Cuffe to be members of the Standing Committee of the Municipal Corporation, Bombay.

BHANDARWADA RESERVOIR.

The Committee considered a letter, from the Commissioner in which he stated that he had sanctioned the purchase from Messrs Richardson and Cruddas of a further supply of thirty tons of asphalte at Rs. 72 per ton and 30 cwts of bitumen at Rs. 14-8 per cwt at a total of Rs. 2,595 required for asphalting the filter beds of Bhandarwada Reservoir.

It was resolved to record the letter.

ACCEPTANCE OF TENDERS.

The Committee accorded its sanction to the acceptance of the tender of Messrs. Teju Kaya & Co. for the supply of sandstone excavated outside the limits of the City at Rs. 9-14-0 per brass. The tender of Messrs. Athavale Vadya & Co. for the work of erecting vent shafts in the Fort District, at rates aggregating Rs. 4,096 plus Rs. 218 for road repairs and Rs. 454 for contingencies was also accepted.

INSANITARY TANK.

The Committee considered a letter from the Divisional Health Officer, No 1 Division, stating that a tank situated in Nana's Wadi, belonging to Mr. Ravjee Vinayek Jugonath Shunkersett, was in a very insanitary condition. The tank was formerly used as a public swimming bath, but is was not now used as such, and the water in it was in a foul condition and served as a breeding place for mosquitos. A letter had been addressed to the owner Mr. Ravjee Vinayek Jugonath Shunkersett, requesting him to fill in the tank, but he had as yet taken no steps to that end. The Divisional Health Officer, therefore, requested the sanction of the Committee to serve a notice on Mr. Rowjee, calling upon him to fill in the tank in question, which was of a small size and not much larger than a well.

Mr. Khote said he had seen the tank, which was, a few years ago, used as a swimming bath. The water in it might not be so bad as to justify them to have it filled in. He thought the owner should be asked to clean it. He moved that Mr. Ravjee be required by notice in writing to clean the tank.

The Hon. Sir Bhalchandra Krishna seconded the proposition.

Dr. Viegas moved an amendment to the effect that the owner be called upon to fill in the tank.

The amendment not being seconded fell through and the original proposition was carried.

DISPUTED WATER BILL.

Further consideration was given to the letter from Messrs. Tapidas Varjdas and Co., Secretaries and Treasurers, Alliance Cotton Manufacturing Company, submitting their reasons for disputing payment of a Municipal bill in respect of water supplied by meter at their mill, and requesting the Committee to re-consider their decision and to issue instructions for the bill being made out on the average consumption.

It was resolved to inform the applicants that the Committee saw no reason to reconsider the orders already passed by them.

PURCHASE OF KEROSINE OIL.

The Committee considered a letter from the Executive Engineer, requesting sanction to the purchase of 2,000 to 4,400 cases of kerosine oil of 150 deg. Snow Flake brand at the rate of Rs. 5-4-2 per case for the ensuing year.

It was resolved to sanction the purchase of 4,000 cases at the aggregate cost of Rs. 21,040.

After transacting some other business the Committee adjourned.

THE Gothenburg system of public-houses is not heard so much of as formerly as a possible means of solving the licensing problem and decreasing the amount of drunkenness in this country. In view, however, of the public-house campaign that is now being waged, the profit-earning capacities of certain Gothenburg houses in West Fife will be of interest as showing what a very valuable monopoly a licensed victualler has always possessed as a free gift, practically, from the public. Four of these particular houses, in full swing, have not only earned sufficient during the past year to pay their shareholders 5 per cent.—a very good interest in these days—but in addition substantial profits, which are to be applied to some good local purpose. Under the head of "extra profit" one house made £904, a second £577, and two comparatively small houses £273 and £208, respectively. These figures afford some idea of the profits to be made out of licences, and the valuable source of revenue they would be to the local authorities or the State if they were taxed in the case of new licences, as proposed by the Royal Commission.

ST. GEORGE'S HOSPITAL NURSING ASSOCIATION.

ANNUAL MEETING.

THE annual meeting of the St. George's Hospital Nursing Association was held yesterday at the Port Trust Office, Ballard Pier, for the purpose of receiving the annual report of the retiring committee, with statement of accounts and for the election of a committee of management and auditor. H. E. Lord Northcote, presided, and there were also present Mr. W. C. Hughes, the Hon. Mr. S Rebsch, the Hon. Mr. J. Dick, Mr. H. C. Wright, Col. H. W. Boyd, Mr. Yorke Smith, Mr. H. E. E. Proctor, Mr. J. H Symington, Mr. L. B. Kerr, the Rev. Mr. J. Henderson, and Mr. J. P. Crystal.

Mr. J. P. Chrystal, honorary secretary, read the following report:—

Since the publication of the last report of the St. George's Hospital Nursing Fund for the year ended 31st March, 1902, considerable changes in its constitution and administration have taken place. The chief cause which led to these changes was the resignation of the Sisters of All Saints of the management of the nursing in St. George's Hospital, a work which with the approval of Government they voluntarily undertook in the year 1885, and which they successfully carried on through each succeeding year of its increasing usefulness until the end of August, 1902. In connection with the resignation of the Sisters the Committee of the Nursing Fund unanimously resolved "That the Committee greatly regret the decision of the Sisters to resign the management of the Nursing Staff attached to St. George's Hospital, which they have carried on with such unselfish devotion for the past 17 years. The European community of Bombay owe them a debt of deep gratitude for their devoted labours and the Committee cannot let the occasion pass without expressing their great appreciation of their services." Later on the following resolution was recorded by Government in acknowledgement of their services:—"His Excellency the Governor in Council has learnt with much regret that the Ladies of the All Saints Sisterhood have decided to withdraw from the management of the nursing arrangement at St. George's Hospital. He desires to express his most cordial thanks to the Sisterhood for their devoted labours during the past 18 years, which have earned for them the heartfelt gratitude of the European community in Bombay. It should be added to this appreciation of the work of the Sisters that the European public owe a further debt of gratitude to Mr. L. R. W. Forrest and others, the founders of the original Committee, who for so many years collected funds and assisted the Sisters in establishing a nursing body whose services to the sick and suffering have been of such conspicuous usefulness. On Mr. Forrest's leaving India in 1899 Mr. F. A. Reddie undertook the duties of Honorary Secretary and Treasurer to the Committee and continued in that office until his departure on leave in April, 1902, when he was succeeded by Mr. James P. Chrystal, the present Honorary Secretary and Treasurer of the Association. On the resignation of the Sisters of All Saints, his Exellency the Governor in Council invited the Committee of the Nursing Fund who had for many years assisted the Sisters in its administration to favour Government with their views as to what arrangement might best be made for the future management of the nursing hitherto carried on by the Sisterhood. The Committee thereupon prepared and submitted a scheme under which the work of the Nursing Fund might be transferred to an Association to be registered under Act XXI of 1860 and to be called the St. George Hospital Nursing Association with the following as its objects:—To provide and maintain the Nursing Staff in the wards of St. George's Hospital; and a body of trained nurses for employment in Bombay and elsewhere in private cases or otherwise; to take over the building known as the Private Nursing Quarters in the grounds of St. Georges Hospital and the furniture and fittings belonging thereto and the Provident and Middleton Memorial Funds and all other property and liabilities of the St. George's Hospital Nursing Fund, with power to maintain, alter, or enlarge the Private Nursing Quarters, or otherwise improve and increase the accommodation of the nurses, pupil nurses, and probationers, and to borrow or secure the payment of loans in such manner as the Association may think fit; to establish and support a Provident Fund for the benefit of the Nurses, and to do all such other things as are incidental or conducive to the attainment of the above objects. The Committee further prepared and submitted to Government a set of rules and regulations under which they suggested how the management of the Association should be conducted. The Committee of the Nursing Fund submitted their complete scheme for the reconstruction of the Fund to Government in June last, and in the following month they were advised that Government had been pleased to adopt their proposals, and they were authorised to carry them out forthwith. Steps in this direction were accordingly taken, and the St. George's Hospital Nursing Fund reconstructed in its new form under the name of the St. George's Hospital Nursing Association was registered as an Association on the 10th of July, 1902. The Committee next proceeded to secure the services of a Lady Superintendent, and they believe that in the appointment of Miss C. R. Mill they have selected a suitable and capable officer to fill this important post.

The number of nurses on the Hospital Staff is now 37, consisting of 7 charge nurses, one of whom in rotation acts as Night Superintendent, 15 senior and 9 junior nurses, and 6 probationers. During the period under report 12 probationer nurses have been taken on trial. Of these 4 have left for different reasons.

Excluding one nurse at the Goculdas Tejpal Hospital and another at the J. J. Hospital the number of trained nurses on the Private Nursing Staff is 19. This staff attended 191 cases since the 1st of April last, of which 9 were confinement cases, 11 smallpox and other infectious diseases, and 7 plague cases. Lt.-Col. Boyd, I. M. S., the Physician in charge, writes in no measured terms of the efficiency of the nursing.

Mr. W. C. Hughes said:—The report which has just been read is so full and explanatory that there is little occasion for comment in asking the meeting to adopt it, but with your permission, Sir, I propose to make a brief statement with reference to the accounts of the Association which have been kindly audited for us by Mr. Fergusson. The income for the nine months was Rs. 43,815, and the expenditure Rs. 43,320, leaving a small surplus of Rs. 495 which has been carried to the credit of the Provident Fund. The income includes in round figures Rs. 15,000 received from Government towards the cost of the Hospital Nursing, Rs. 12,000 in receipts from nursing fees, and Rs. 17,000 in all from subscriptions and donations. This latter amount does not include the sum realised from the Rupee Coronation Fund. Nor does it include the Port Trust annual contribution which is paid in March. It will be seen from the subscription lists that the fund was generously supported by the offertories of the various religious bodies, by the Massonic Lodge and Chapters, and by a very large number of the European community. The cost of nursing in the Hospital was Rs. 27,000, of which Government contributed one half under the rules of February, 1902, referred to in the report. The Port Trust contribution to this expenditure which is payable this month was fixed for the three years ending 1903-04 at Rs. 1,796 per annum. I am glad to be able to say that the Port Trustees propose, with the sanction of Government, to increase this amount to Rs. 2,807 per annum, with retrospective effect from 1901-02 inclusive, that sum representing the proportion of the actual nursing expense due to the number of sailors treated in the Hospital. The cost of the Private Nursing Staff was Rs. 16,000 against which there were realisations from fees to the extent of Rs. 12,000. The deficit is in part due to certain account adjustments. The committee hope that future accounts will show that this department of their operation is entirely self-supporting. The Rupee Coronation Fund was very successful, and realised nearly Rs. 7,000 which has been applied to the reduction of liabilities. Before concluding I would invite special attention to the report of the Physician in charge of the Hospital. Colonel Boyd speaks in the highest terms of the Hospital Nursing Staff. I am glad to say we have incidentally had similar testimony to the efficiency of the Private Nursing Staff. To quote a recent instance an officer of the Indian Medical Service, Civil Surgeon at an up-country station, writes to Miss Mill, the Lady Superintendent, as follows:—"I would ask to be permitted to congratulate you on the extreme efficiency of your nursing staff. The three nurses recently sent here show by their careful attention to detail that their training has been an extremely complete one, and I thank you for sending them." With these remarks Sir, I beg to move that the report be adopted and the accounts passed.

Mr. H. C. Write seconded the proposition which was carried.

Mr. J. K. Symington proposed that the following gentlemen be elected to serve on the Committee for the present year:—The Hon. Mr J. M. Dick, Rev. Canon Hill, Mr. H. Courtenay Wright, Mr. H E E Proctor, Mr F Yorke Smith, and Mr. James P Chrystal.

Mr L B Kerr seconded the proposition which was agreed to.

On the motion of the Hon. Mr. Dick, Mr. A. F. Ferguson was appointed honorary auditor for the ensuing year. He also proposed a vote of thanks to Mr. Ferguson for auditing the accounts of the past year.

The Hon. Mr. Rebsch having seconded the proposition, it was carried amidst applause.

Mr. L. B. Kerr seconded the proposition, which was agreed to.

On the motion of the Hon Mr Dick, Mr A F Ferguson was appointed honorary auditor for the ensuing year. He also proposed a vote of thanks to Mr. Ferguson for auditing the accounts of the past year.

The Hon. Mr Rebsch, having seconded the proposition, it was carried amidst applause.

THANKS TO LORD NORTHCOTE.

Colonel Boyd said:—Gentlemen,—I have pleasure in rising to propose a vote of thanks to H. E. the Governor for his kindness in coming here this evening to preside at our meeting. We all owe a debt of gratitude for the great interest he has taken and the sympathy he has shown towards the Association and its management and the encouragement he has given to the members of the Committee. (Applause.) I can from my position as physician to the hospital testify to the high efficiency of the nursing that is carried on there, and to the excellent professional training received by the nurses. The present nursing proves an inestimable boon to the afflicted seeking relief in the wards of the hospital, where every attention is paid them, and care taken of them by the nursing staff. (Applause.) I would wish to draw his Excellency's attention this evening to one point, and that is the condition of the present female ward which is, if I may say so, a blot on the present structure. It is old, ill-ventilated, and to my mind in a most insanitary condition, and I trust that during the present year steps will be taken by Government to build a new hospital for females, equal in architectural beauty and equipment to the men's wing of the St. George's Hospital. With these few remarks I have the honour to propose a vote of thanks to H. E. the Governor. (Loud applause.)

H.E. Lord Northcote in reply said:—You have been good enough to intimate that nothing in the nature of a speech was expected from me to-day; and I shall, therefore, content myself with saying what pleasure it gives me to be present this afternoon, and to hear the satisfactory report to which we have just listened. We owe a deep debt of gratitude to the All Saints sisters for their long services to the Hospital; and I most heartily endorse that paragraph in your report; and it is also a matter for congratulation that the new Managing Association have made so successful a start. (Applause.) Government have shown every disposition to assist you so far as has been hitherto in our power and our good will, and I hope material assistance, will continue yours in the future. The provision of a new women's ward is a matter in which I take a deep interest. (Applause.) It is sorely needed and I hope before I leave Bombay to see practical steps taken towards its construction. (Renewed applause.) It will, I trust, be in the power of Government to further the scheme; but you know that our expenditure on plague and famine has been so enormous of late years as to have necessitated the closest pruning of expenditure of public monies—and nowhere more closely than in the allotment of funds for public works.

The cost of the new women's ward will be heavy, and if Government have to bear it in its entirety it will probably mean more delay in its completion than may otherwise be the case. (Applause.) Happily, however, your report shows evidence of increased rather than diminished interest in the Hospital on the part of the public, and I hope the women's ward may derive some benefit therefrom. (Hear, hear). In conclusion let me add the expression of my warm thanks to the nurses of the hospital and Private Nursing Staff for the manner in which they have discharged their arduous duties, and assure them that had they heard many of the expressions of gratitude to themselves which I have heard from those whom they have tended they would indeed feel that their labour had not been in vain. (Applause

The proceedings then terminated.

MR. HENRY DALLAS' COMPANY.

"THE MESSENGER BOY."

MR. HENRY DALLAS' Musical and Dramatic Company gave an excellent rendering last evening of the well-known and pleasing musical comedy, the "Messenger Boy." Although this was the third new piece played by them since Monday the company exhibited no signs of weariness, and they all proved very conclusively that the versatility for which they have been famed is even greater than they have already been given credit for. The singing was as good as ever, the choruses being especially good, and altogether a charming presentation of the piece, the merits of which are well-known, was given. Mr. Phil Carlton as "Cosmos Bey," Hooker Pasha's agent, was responsible for some delightful passages, his dry humour being exactly suited to the part. Mr. J. Knox-Orde in the title role acted and sang with his usual ability, and it was pleasing to note that the cold, which he has suffered from while in Bombay, has now left him. As "Tommy Bang," the district messenger, Mr. Percival Knight was brimful of humour. Miss Nellie Curtis as "Rosa," Lady Punchestown's Maid, was as clever and as charming as ever, and Miss Lillie Cavenagh in the part of "Nora" was also responsible for some enjoyable passage. The whole of the company did themselves fullest justice. A performance of Mr. Wilson Barrett's play, "The Sign of the Cross," will be given on Friday evening.

THE BOMBAY FLOUR MILL CY.

AN ordinary general meeting of the shareholders of the Bombay Flour Mill Company was held yesterday afternoon in the registered office in Marine Street. Mr. Sassoon J. David presided. The following report was presented for adoption:—

Your Directors beg to lay before you the audited accounts of the Company for the year ending 31st December 1902. Including a balance of Rs. 29,174-11-6 carried over from 1901 the accounts show a profit of Rs. 1,25,276-15-2 with which the Directors propose to deal as follows:—Paid Interim Dividend per 30th June 1902 at Rs. 25 per share Rs. 18,000, final dividend Rs. 25 per share Rs. 18,000, total dividend at the rate of 10 per cent per annum free of income tax absorbing Rs. 36,000; to be credited to depreciation account—buildings Rs 5,500, machinery Rs. 48,500; total Rs. 54,000; to be credited to reserve fund account Rs. 17,058-1-10; to be carried forward to next year, Rs. 18,218-13-4; total Rs. 1,25,276-15-2. The Board recommends that the sum of Rs 5,611-9-1 standing to the credit of fund for equalization of dividend be transferred to the credit of reserve fund. The directors consider the past year's results have been satisfactory and are glad to say prospects for the current year are also favourable as good wheat crops are expected. The electric light has been installed in the "C" Mill during the year at a cost of Rs 5,020. The company's property building above plinth, machinery and stock is insured against fire to the extent of Rs 11,49,100 for "A and B" Mills including bazar godown and Rs 4,94,400 for "C" Mill. Mr Walter Lang retires from the Board by rotation but is eligible for re-election. You will have to appoint an auditor for the year 1903 and fix his remuneration.

The report was adopted and the final dividend for the year declared. Mr. W. Lang was re-elected to the Board, and Messrs Ferguson and Irvine were appointed auditors for the current year on a remuneration of Rs. 400. A vote of thanks passed to the Board and to the Chairman concluded the proceedings.

FOREIGN TELEGRAPHIC SERVICE.

MARCH 18.

STATE OF INTERNATIONAL COMMUNICATION.

GREAT BRITAIN—Via Teheran, Perfect Via Turkey Perfect Via Suez, perfect.
CONTINENT OF EUROPE—Via Teheran, Perfect, Via Turkey perfect. Via Suez perfect.
AMERICA—Via Brest perfect. Via Valentia, perfect. Via Direct Cable, perfect.
AUSTRALIA—Via Penang, perfect. Via Amoor, perfect.
CHINA—Via Penang, perfect. Via Amoor, perfect. Via Bhamo, perfect.
AFRICA—Via Aden, perfect. Via Cadis Teneriffe, perfect. Via Lisbon, St. Vincent, perfect.
Cable Cayenne Pinheiros interrupted.
Cable Guantanamo Mole St Nicholas interrupted.
Cable Puerto Plata Martinique interrupted.
Cables Dominique Martinique, St. Lucia Martinique Guadaloupe Martinique. St. Lucia, St. Vincent, interrupted.
Telegrams will be conveyed frequently by steamers.
Cable communication with Martinique is open via Lisbon and Cadiz.
Telegrams can only be accepted at sender's risk.
Code addresses should not be used.
Cable Paramaribo Cayenne interrupted.
Cable Zancibar Mombassa interrupted.
Latest dates of Foreign Messages received at Bombay from the United Kingdom during the 24 hours ending at 8 p.m. of the 18th March 1903.

(Difference in Longitude allowed for.)

Via.	Latest Dates.			Time occupied in transmission.	
	D.	H.	M.	Hours.	Minutes.
Turkey	16	12	49 p m	16	..
Teheran	18	7	36 p m	0	20
Suez	18		1 p m	0	9

Time occupied in the transmission of messages to Bombay, during the 24 hours ending at 8 p.m., of the 18th March, 1903.

TO CURE SUFFERING ANIMALS.
A most useful Veterinary Book is attached to every bottle of Condy's Fluid. This Book contains instructions for curing most of the ailments and accidents affecting Horses, Dogs, Sheep, Cattle and Poultry.
In this Book eminent Veterinary Surgeons recommend Condy's Fluid as a certain cure for Sore Shoulders, Sore Backs, Broken Knees, Grease, Thrush, and Cracked Heels in Horses.—Scab, Foot Rot, Fly, etc., in Sheep.—Hoove, Foul in the Foot, Wounds and Sores in Cattle.
Condy's Fluid is made by Condy and Mitchell, Ltd., of 65, Goswell Road, London, England, and is sold by all Chemists and Stores. Beware of Local substitutes. Insist on having Condy's Fluid.

SHIPPING INTELLIGENCE.

THE steamer Manaton, 2,623 tons, Captain W R Page, will sail to-day for Marseilles with a general cargo.

THE steamer Kenley, 2,431 tons, Captain Fred H Parker arrived in harbour yesterday from Calcutta 7th March with a cargo of coal.

THE B I S N Co's steamer Urlana, 3,383 tons, Captain W W Allen, will sail to-day for Muscat and Bahrein, with the same bottom cargo.

THE steamer Petriana, 1,148 tons, Captain William Kerr, arrived in harbour yesterday from Balck Pappan, 27th February with a cargo of 1,922 tons of krosine oil in bulk.

THE B I S N Co's steamer Kerbella, 1,468 tons, Captain C E Hodgson, will sail to-day for the Persian Gulf via Karachi, with a general cargo, 19 cabin and 65 deck passengers.

THE steamer Thorndale, 1,851 tons, Captain T MacDonald, will sail to-day for Hull, with a general cargo and the following passengers:—Mr and Mrs A W Wilson, and three children, Mrs and Misses Cole, and Mrs Hunt and infant.

THE steamer Alexandria, 2,191 tons, Captain R Jones, will sail to-day for Marseilles, with a general cargo and the following passengers:—Major and Mrs Lock, and 2 children, Mr Tracy, Mr and Mrs Clark and 2 children, and Tracy.

THE B I S N Co's steamer Palitana, 1,933 tons, Captain W Lemarchand, will sail to-day for Zanzibar, &c, with a general cargo and the following passengers:—Mr Tecant, Mr Jiwanjee, Mrs Mahomedalli, one native officer, one Assist Accountant and wife, 4 Warrant officer, 4 Agents, one clerk, wife and two children, Mr K V Dewavali, Mrs Ruttunbai Jamshedjee Mehta, Mr Davidass Jetha, Mr J Magjee and 114 deck.

VESSELS IN THE HARBOUR.—MARCH 18.

Vessel.	Ton.	Capt.	Destination.	Date.	Agent.
Carthage	2893	Jephson			P & O Co
Romford	1930	Gow			W & A G & Co
Rance	3614	Corran			M M & Co
Pachumba	544	Watson			M M & Co
Chanda	1304	Cunningham			M M & Co
Godwit	25	Scovell			Yacht
Kerbella	1468	Hodgson			M M & Co
Huzara	1336	Cole			M M & Co
Woodbridge	2331	Notman			M M & Co
Kt Commander	2716	Durant			T M & Co
Sangola	3323	Jacob			M M & Co
Khandalla	1318	Hirst			M M & Co
Umta	1451	Walkeys			M M & Co
Urlana	3384	Allen			M M & Co
Culna	1463	Kirkham			M M & Co
Ramsay	2767	Muilar			T M & Co
Calliope	1154	Prics			W & A G & Co
Terrier	1008	Brunne			R S & Co
Nalrung	2862	Edge			T M & Co
Petriana	1148	Kerr			W & A G & Co
Kenley	1431	Parker			T M & Co

VESSELS IN DOCKS.

PRINCE'S DOCK.

Shed.	Vessel.	Ton.	Capt.	Destination.	Date.	Agent.
A	Thorndale	1851	MacDonald	Hull	19-3	M M & Co
B	City of Madrid	3134	Greenhorn	Karachi	20-3	K N & Co
C	Kassala	2498	Limond	Antwerp	23-3	F M & Co
D&E	Gutenfels	1757	Rode	Karachi	2-3	Glade & Co
F	Haxby	2252	Upperton	Hamburg	19-4	W&A G&Co
G	Kualif	1045	Peterson	Zanzibar	20-3	A Strandes
K&L	C Sutherland	1779	Ridgway			F M & Co
M	Buceros	2295	Johnston			J M & Co
N	Bleamoor	2463	Prest	Antwerp	20-3	Ralli Bros
O	Croxdale	1808	Fothergill	Trieste	19-3	K N & Co
P	Alexandria	2194	Jones	Liverpool	19-3	K N & Co

HARBOUR WALL.

Courland	760	Esmail	Gulf Ports	19-3	Shepd & Co

VICTORIA DOCK.

Shed.	Vessel.	Ton.	Capt.	Destination.	Date.	Agent.
1	Othello	3327	Johnson	Hull	24-3	F M & Co
2	Ashruf	2292	Newby	Mauritius	21-3	H C Joomb
3	Bengal	2757	Valentine	China	8-4	P & O Co
4	Kagoshima Maru	2652	Kerr	Japan	27-3	N Y Kaisha
5	Gairloch	2114	Craig	Kobe	21-3	W&A G & Co
6	Coromandel	2783	Bennett	China	25-3	P & O Co
8	Virginia	2789	McDougall	London	24-3	W&A G&Co
9	Indra	3393	Wilkes	Genoa	19-3	K N & Co
12&13	Egypt	4178	Langborne	London	21-3	P & O Co
15	Manaton	2623	Page	Marseilles	18-3	K N & Co
16	Slingsby	3091	Rowe	Dunkirk	19-3	K N & Co

HARBOUR WALL.

Kistna	424	Neilson	Karachi		M M & Co

MEREWEATHER DRY DOCK.

Massilia	5011	Cockman	Aden	28-3	P & O Co

ARRIVALS.

Mar.	Vessel.	Commander.	From
18	Petriana s Kenley s	Kerr Parker	Balck Pappan, Feb 27 Calcutta, March 7

DEPARTURE.

Mar.	Vessel.	Commander.	Destination.
18	Trieste s	Mezozzi	Trieste, &c

The following vessels obtained their port-clearance yesterday:—
Steamer Alexandria, Jones, for Liverpool, &c.
" Urlana, Allen, for Muscat, &c.
" Thorndale, McDonald, for Hull.
" Kerbella, Hodgson, for Persian Gulf.
" Palitana, Lemarchand, for Zanzibar, &c.
" Manaton, Page, for Marseilles.

The following vessels entered for loading yesterday:—
Steamer Gutenfels, for Hamburg and Bremen.
" Woodridge, for Hull.

(REUTER'S TELEGRAMS.)

STEAMER MOVEMENTS.

MARSEILLES, MARCH 17.

The B I S N Co's steamer Goorkha, left Homewards yesterday evening.

SUEZ, MARCH 17.

The Clan Line steamer Clan Lamont, left for Colombo, Madras and Calcutta, evening of 16th.

The N Y K steamer Kinshiu Maru, left Colombo for Bombay on the 15th inst.

BOMBAY VOLUNTEER RIFLES.

REGIMENTAL ORDERS BY LIEUT.-COLONEL E. F. NICHOLSON, A. D. C., COMMANDING B. V. R.

Bombay, 19th March.

1. The Regiment will parade at Coorla Station, G. I. P. Railway at 4 p.m. on Saturday next the 21st instant for Sectional Practices with ball ammunition.

Dress—Drill order, Khaki, Puttees and Cawnpore Hats. Field Service Caps must be brought to this parade.

Cadet will not attend this parade.

A special train will leave Victoria Terminus at 3-35 p.m. (Bombay time). Railway fares will be paid for those joining this train at Victoria Terminus, Musjid, Mazagon, Byculla, Parel and Dadar Stations. Members travelling from other stations by the B B & C I Railway will pay their own fares which will be refunded.

2. It is notified for information that the Annual Inspection of the Corps will take place on the General Parade Ground at 4-15 p.m. on Saturday the 28th instant.

3. Members in possession of Rifles are requested to return them to Head-Quarters for the Quarterly Inspection, under Para 242 A R I Volume IX. The Rifles will be re-issued within a few minutes after receipt.

Members are reminded that for Colonel Bayley's Challenge Cup 15 per cent. of marks are given to Companies for the punctual and good return of Arms.

4. Members who have not yet received their Bayonets can now do so on application to Head-Quarters.

5. The Range is open daily for Class Firing. Volunteers are reminded that to qualify as an extra efficient a man must fire the 2nd period that is at 600, 700 and 800 yards. An aggregate score of 120 points in 1st and 2nd periods qualifies a man as a marksman. The Commandant hopes every Volunteer will endeavour to make himself a marksman.

6. "D" Company will parade on Wednesday the 25th instant, at the Telegraph Quarters, Wandby Road, at 5 p.m.

Dress—Plain clothes with Rifles and Side Arms.

7. There will be drill for "F" Company at the Medical College Grounds, J. J. Hospital on Friday the 20th instant, at 8-15 p.m.

Dress.—Plain clothes, with Rifles and Side Arms.

8. D Company team will fire for the "Nicholson Challenge Cup" at Coorla on Wednesday the 25th inst. at 6-45 a.m.

9. "A" Company Team will fire for the "Nicholson Challenge Cup" at Coorla on Thursday the 26th inst. at 6-45 a.m.

10. There will be a parade at Head-quarters for members of the Proficiency Class on Friday next the 20th inst. at 6 p.m.

11. Targets will be ready from 7 to 8 a.m., on Friday next the 20th instant at the Revolver Range of the 21st Bombay Infantry (Marine Lines). All Officers who have not completed their Revolver practice are requested to attend.

By Order,
P. U. ROGERS, Major,
Adjutant, B. V. R.

NOTICE.

Lieut-Colonel H Hodgkinson, 1st Battalion, North Staffordshire Regiment, will deliver a lecture at the Royal Garrison Artillery Lecture Room, Colaba, at 4 p.m. on Wednesday the 25th March 1903.

Subject—"Influence of Modern fire on outposts."
2. All Officers of the Garrison off duty will attend.
3. Volunteer Officers are also invited to attend.
4. Dress—Khaki without swords.

BOMBAY VOLUNTEER ARTILLERY.

REGIMENTAL ORDERS BY LIEUTENANT-COLONEL LOUIS P. RUSSELL, COMMANDING B. V. A.

Bombay, 19th March.

1. There will be 10" R. M. L. Gun drill at both Headquarters this evening, at 5-45 p.m.

2. The Corps will parade on Saturday at 4-30 p.m. at Mahaluxmi Fort, to fire the "Inter Corps" Competition.

Dress—Drill order without arms. Puttees not to be worn.

3. The Carter Cup, Squad and Guard Mounting Competitions will take place on the following dates:—
Carter Cup, 22nd instant.
Squad and Guard Mounting, 28th instant.

By Order,
G. STODDART, Capt., R. A.,
Adjutant, B. V. A.

BOMBAY LIGHT HORSE.

SQUADRON ORDERS.

Bombay, 19th March.

The Squadron will parade for the Annual Inspection at Santa Cruz on Saturday the 21st instant, at 4-15 p.m.

Dress—Marching order.

All members present in Bombay must attend or furnish a medical certificate.

By Order,
T. W. CUFFE, Capt.,
Commanding B. L. H.

FOR THE HILLS.
OUR WOOLLEN SUITINGS,
ALL WOOL BLANKETS,
SERVANTS' CLOTHING
And HOSIERY are
A NECESSITY OF
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WHAT we offer you. SECURITY in your homes; Immunity from thefts. The circumvention of Rambux. All these blessings "on airth" are contained in a suite of our Domestic padlocks. Six in number, four Lever, solid brass, steel shackles, imperial guard. Each having a non-interchangeable key, and the suite a Master Key in duplicate to pass all. Absolutely proof against picks and tampering. Price Rs. 10 only.

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GRAMOPHONE
The Popular No. 5 Model with
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DIMITRINO & Co's
REAL EGYPTIAN
CIGARETTES,

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Please send for a Box of their Medium Priced Brand. No. 8 Medium or Large at Rs. 3-4 and Rs. 3-12 per 100.

Their increasing demand is a proof of their Popularity.

Fresh Consignments per every alternate Mail Boat.

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CIGAR MERCHANTS & TOBACCONISTS,
42, MEDOWS STREET, BOMBAY.

KING, KING & Co.,
BOMBAY.
KING, HAMILTON & Co.,
CALCUTTA.

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with SLIDES
Slides:
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ARE ON VIEW AT
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TOBACCONISTS,
Sitaram Building, next to Crawford Markets,
and 193, Abdool Rehman Street, Bombay.
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Packets to be returned to the
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NEW and Second-hand English-built CARRIAGES, LANDAUS, BROUGHAMS, and VICTORIAS by well-known Makers FOR SALE.

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HOUSES Furnished with the latest styled, neat Furniture.

FURNITURE of the latest design FOR SALE and on HIRE, and also made to order.

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FOR the Greater Convenience of our Constituents, and in order to be in Closer Proximity to our STEAM PRINTING WORKS,

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NOTICE TO CORRESPONDENTS.

⁂ All communications intended for publication in our columns should be addressed to THE EDITOR, and not to any individual member of the staff.

The Bombay Gazette

THURSDAY, MARCH 19, 1903.

THE INDIAN BUDGET FOR 1903-4.

SIR EDWARD LAW yesterday presented his Financial Statement and Budget for the year 1903-4 at the meeting of the Council at Calcutta. It reported a surplus of close upon five million pounds sterling, nearly two millions more than was anticipated, and promises a surplus, roundly, of a million pounds. Revenue largely exceeded the estimates as a result of a favourable agricultural season and to the steady recuperation of those provinces which have been so severely tried in the last few years. Expenditure fell below the estimates and the financial position is highly satisfactory. The Finance Minister believes it will continue. He congratulated the country upon the favourable results of last year's monsoon and the happiness and prosperity of the people which he found reflected in the Revenue collections. The prospect, however, is not wholly cloudless. The failure of the rice-crop in the Central Provinces is an unfortunate feature, and though distress is not very widespread, there are some thirty-six thousand persons in receipt of relief. Add to this an insufficient rainfall and a short yield of rice in some districts of Upper Burma, scanty winter rains in the north-western India, poor spring crops in unirrigated parts of the Punjab, and we have the same total of unfavourable conditions which prevent Sir Edward showing a clean slate. However, he endeavoured "once more briefly" to review the economic situation, and to deduce from the consideration of the question such conclusions as are possible regarding the prosperity of the people taken as a whole. As a general indication of increasing wealth of the tax-payers he thinks that a very fairly correct estimate of the position is to be obtained by noting the increase in revenue returns under heads, the returns from which are manifestly dependent on their spending power. Herein Sir Edward merely re-asserts his contention of last year which various critics were inclined to dispute. He may be right, but that the people taken as a whole are impoverished it is useless to deny. Sir Edward speaks of their "alleged impoverishment." But we need not attach much importance to the offence since later on he admits that the prosperity of the agricultural population from the financial as well as from other points of view is the deepest concern of the Government of India, and there is no hesitation in providing funds for agricultural purposes wherever it sees the likelihood of profitable employment.

Seeing the outlook is so much brighter and the financial position so good it was but natural to expect concessions. As announced at the Durbar, three years' interest on loans granted or guaranteed by Government to Native States is remitted and better still other boons are granted. It was anticipated last year that some remission of taxation would have been resolved upon, but Sir Edward was opposed to the proposal holding that although confident of the future, it was prudent to see the results of yet another year before deciding. That course was wise, though it somewhat tried our patience. And we may rejoice that the wisdom of Government's decision was so clearly manifested. This is the first time since 1882 that any remission of taxation has been made. Sir Edward foresees that it may be necessary some years hence again to seek the means of increasing revenue, but we join in the hope that the interval may be prolonged. The remissions could not have been better allocated. They tend to relieve the poorest classes of the people. As Sir Edward Law remarked the salt tax does not press hardly on the mass of the people, the actual import per head being trifling. It is, however, paid in the main by those who can least afford to contribute anything. A reduction in the salt duty, combined with the progressive cheapening of the carriage of salt by the development of communications will, it is hoped, lead to such greater consumption as will not only benefit the health of the people but will also permit of the greater use of salt with profitable results. The rise in the limit of exemption from income-tax is particularly welcome. It is at best an unpopular tax and to levy it on salaries below a thousand rupees a year was almost an injustice. The wonder is it was not decided upon before seeing that Government, through Sir Edward, owned that it "pressed very heavily on widows and orphans in receipt of small pensions barely sufficing for the necessaries of life." The remissions amount to a gift of £1,393,000 to the poor, and though that it is very little among so many, the Budget will be a memorable one and, as much would have more, will kindle hope for further remissions next year.

We look further to see how the improved condition of finances is to benefit the general public. No announcement is made on the subject of the Presidency Banks. Indeed, though months have passed away since the Calcutta Conference, Government is only "now about to make proposals to the Secretary of State for some important modifications in existing arrangements." What those modifications may be we only get a closely veiled suggestion. They are such as Sir Edward Law thinks will meet with general approval, and trusts will, in the end, prove advantageous to the Banks, although in some points, not specified, they have appealed to the well-known public spirit of the bankers "to make some possibly temporary sacrifices in the interests of the general commercial community." Sir Edward was unable to make any announcement as to the Provincial Settlements, a subject of increasing interest and which is already belated. Neither could Sir Edward announce any definite decision concerning the proposed mutual credit and agricultural banks. Opinions of Governments and of authorities were sent in long ago, but the subject like the others has been "bogged" in the imperial secretariat. A sum of twenty-three lakhs has been allotted for expenditure on feeder lines of famine railways but no allotments have been made for protective railways. Subject to reservations provision is also made for the raising of capital towards outlay on State railways by two millions and for expenditure on companies' railways of over a million. Mr. Arundel's memorandum explains how eleven crores of rupees are to be swallowed up. A large allotment for open lines has reduced the money available for the construction of new lines and it has only been possible to authorise work being done on 479 miles of railway. Several offers, it seems, have been made to Government for the construction of railways by private companies' and to some concessions have been given. Included in the programme are extensions in all parts of the country, but we do not find any mention of the Nagda-Bara-Muttra line. We read, however, that Government hopes to derive much benefit from the recommendations and advice now expected from Mr. Robertson, the Railway expert, who was recently here, and we trust they will not be disappointed.

THE RELIGION OF THE SIKHS.

A writer in the "Empire Review" points to the decadence of the religion of the Sikhs, and a tendency to reversion to Hinduism in the Sikh community, which has been very noticeable in recent years. The founders of the Sikh religion, though they produced one of the most exalted types of oriental religious teaching, made one mistake. Sikhism was an outcome of Hinduism, although in most respects a superior standard of thought. Many of the old Hindu formulæ and practices were retained, and thus when a tendency to degeneracy occurs there is side by side with it a danger of reversion once again to Hinduism pure and simple. The theistic sect which was founded by Baba Nanak in the fifteenth century eventually developed under Guru Govind Singh into a martial religious fraternity, taught to bear a fanatical hatred to the followers of Mahomet. After the conquest of the Punjab by the British, the necessity for armed resistance ceased to exist, and since that time degeneration seems to have set in. Western education has resulted in the relinquishment of Sikh principles and Guru teaching in many cases, but at the same time Christianity has not been accepted as a substitute. Among the lower classes—those who have not been affected so greatly by the importation of European learning—the loss of the original warlike pursuits of the Sikhs has resulted, or is likely to result, in a simple reversion to Hinduism. Now there are many reasons why such a state of things is to be regretted. The disappearance of the Sikh religion in itself would be a matter of regret, for it is without doubt one of the purest and highest types of thought to be found at present amongst Oriental peoples. But the loss of their own religion by the educated sects of the Sikhs can only result in a lowering of their moral standard. The English missionaries confess that their efforts do not meet with the desired results, and the contact with Western methods which the Sikhs now enjoy is thus, sadly enough, likely to have a deleterious influence on their national character. Where the reversion to Hinduism occurs, there is another danger, and one which is more pertinent so far as the British Empire is concerned. We who draw our levies from among the Sikhs are proud of our Sikh regiments, and look upon them as the most soldier-like of all our native dependents, would be sorry to see the Sikhs lose their warlike tendencies. Where the tenets of Hinduism are imbibed, however, the characteristics of the Hindu race must, to some extent, be imbibed also, and there does seem good reason to fear that if the present degeneration of the religion of the Sikhs continues the effect upon enlistment amongst the Sikhs will be very marked. It has rightly been the rule that religious questions of every description should be avoided in the administration of the Indian Empire, but in this particular instance, in view of the importance of the question involved, it does seem that a point might be stretched, and a slight encouragement given to the study of the Sikh scriptures in the Punjab, in order that the elevating and even ennobling tendency of those teachings, so admirably suited to the Sikhs as a race, may not be lost. The writer in the "Empire Review" suggests that nothing short of official recognition and encouragement can restore the religion to its original status. At any rate, it will be a mistake if, for the sake of a principle, the Sikhs are allowed to forego their old doctrines, merely for an existence which is semi-atheistic, or for a hybrid Hinduism which does not appeal to their traditional sentiment.

AGRICULTURE IN INDIA.

THE main feature of the most recent reports of the conditions of agriculture in India is a general complaint of lack of water. There have been slight showers all over India, but these have been insufficient to meet the demands of the agriculturist. In Madras irrigation supplies are insufficient over a considerable area, and in Bengal there is need for more rain in half a dozen agricultural centres. The unsatisfactory conditions on unirrigated areas in the Punjab still continue, and in most districts the drought is killing the crops. Rain is seriously wanted throughout the province. A fairly heavy fall in the North-West Frontier Province has brought about a considerable alleviation of conditions, and the prospects of wheat have improved. At the same time there is still great need of further supplies of moisture. Conditions in Burma, Assam, the Central Provinces, Mysore, Coorg, and Berar are satisfactory from the point of view of water supply, and neither Central India nor Kashmir complain of drought at present, but in Rajputana the crops are being deleteriously affected by the dry weather. Everywhere cultivators are very busy. Ploughing, sowing, and transplanting continue in Madras, and the harvests are giving fair outturns. The spring crops are being gathered on in Bengal, and the lands are also being prepared for early rice and jute. In the Punjab ploughing for the autumn crops is now proceeding, and the sowing for extra spring crops has commenced. In addition to the unsatisfactory condition of the crops, due to lack of moisture, caterpillars and other insects are committing ravages in several districts. Caterpillars have also appeared in the Central Provinces, where the cultivators are now very busily engaged upon the harvesting of the winter crops. Up to the present the outturns obtained have been good, and the wheat harvest which has yet to be commenced upon is expected to be a full one. Food grain prices have risen in parts of Madras, Bengal, the North-West Provinces, and the Central Provinces. In the United Provinces they remain unchanged, and in Berar they are almost stationary. In Mysore prices have fallen and in Kashmir they are fluctuating considerably. There is no lack of fodder, and agricultural stock remain in good condition all over India.

THE INDO-EUROPEAN TELEGRAPHS.

THE report of the administration of the Indo-European Telegraph Department for 1901-1902 records another year of success. Capital expenditure during the year increased by over seven lakhs of rupees, a fact which was mainly due to the new cable laid between Jask and Muscat, and for which a special grant was sanctioned by Government in 1901. The revenue account, however, shows considerable increased earnings, and the gross profit was nearly nine and three quarter lakhs of rupees as against a little more than nine lakhs in 1901. The expenditure account presents no unusual figures although during the year less expenditure was required for repairs to cables. It is interesting to note that the Turkish route west of Fao, where interruptions were formerly very frequent and sometimes rather serious, is gradually becoming more satisfactory, although there is still room for very considerable improvement. Thus in 1897-98 there were interruptions extending over nearly 75 days. Last year the working of the cable was much more free from interruption, the stoppages extending over 40 days. This is of course by no means satisfactory, but it is a considerable improvement upon the state of affairs which existed five years ago. On the other hand the accuracy of transmission over the lines of the Department for the past two years is extremely satisfactory. Out of the aggregate of messages sent there were only ·073 per cent. of errors. In the previous year the percentage was ·077. The total number of complaints received for investigation was 158 and in only twenty cases does the Department admit responsibility. The faults which occurred in the cable during the year were mainly due to corrosion. In one case, however, the interruption was apparently due to a Submarine earthquake. On the whole the Department has good reason to be satisfied with the results of the year's working.

THE Lieutenant-General Commanding the Forces, Bombay Command, moving on tour to the Sind and Quetta Districts, will arrive at the Victoria Terminus at 5-30 a.m. on the 20th instant from Mahableshwar, and leave for Karachi on the same date, in the Karachi mail steamer. The arrival and departure will be private. Two salutes of 15 guns each will be fired from the Saluting Battery.

THE Police Commission began their investigation at Karachi on Monday, when a number of witnesses were examined.

THE Hon'ble Mr. Raleigh, Law Member, proceeds direct to Simla on the conclusion of the Calcutta Sesssions of Government.

MR. H. M. KISCH, Officiating Director-General of the Post Office of India, leaves Calcutta on Friday for a tour in Assam, reaching Simla on the 11th April.

A NOTIFICATION was yesterday published in the "Gazette of India" reducing with effect from that day the general salt duty from Rs. 2-8-0 to Rs. 2-0-0 a maund.

FOR the last two months, a "must" elephant has been roaming wildly about Poungdeh, and it is reported he has already killed two people. People are afraid to venture out. Steps are being taken to recapture or kill him.

IN one respect, at least, our Army is getting more and more like that of Germany. The new forage cap which is shortly to be served out is said to be more Teutonic in its cut and style than anything which has hitherto been seen on the heads of British soldiers.

THE "Pioneer" understands that orders will shortly be issued subdividing the present Punjab Frontier district and thus mitigating the circumlocution which now results from too extended a command. Military efficiency will certainly be secured by making Peshawar a 1st Class District and including within it a larger body of troops than are now commanded by a Brigadier-General, while, as the regiments of the Frontier Force are serving in various stations in the Punjab Command, and not solely in their old border cantonments, some redistribution of commands has become abslutely necessary.

A LUNATIC's remarkable habit of stone-eating was revealed at an inquest held at Brookwood Asylum on the body of Arthur Cooke, aged forty-two, who had been an inmate of the institution for sixteen years. He had often been seen with stones in his mouth, but it was never supposed that he swallowed them until a fortnight ago, when he was taken with violent pains in his stomach, and it was revealed that he must have taken between 300 and 400 pieces of stone and broken crockery. One piece of earthenware had perforated the intestines and set up peritonitis, which was the immediate cause of death.

Two cases have within the last few days come up before the Bombay High Court, in which a question of public importance has been raised as to whether the awards made by the Improvement Tribunal of Appeal are final, or whether they are subject to the revisional jurisdiction of the High Court. Sir Lawrence Jenkins, Chief Justice, and the Hon. Mr. Justice Aston, presiding at the High Court yesterday, concluded the hearing of arguments on a rule nisi issued in the case of Munchershaw Shapurjee Narielwala, requiring the Improvement Trustees and the Government of Bombay to show cause why the award made by the Improvement Tribunal of Appeal should not be set aside on the ground that the Court acted with materia irregularity, in that it made its awards in the absence of evidence. The Hon Mr. Scott who appeared for the Improvement Trustees, argued that the High Court had no revisional power over the decisions of the Tribunal which he said, were final, and that unless the president of the Tribunal gave a certificate to appeal, the High Court could not even hear on appeal from a decision of the Tribunal, and that the only remedy to an aggrieved person was to go before the King in Council. Mr. Raikes, on the other hand, contended that the Tribunal of Appeal was a civil court, and was therefore clearly under the revisional power of the High Court. A somewhat similar case has been fixed for hearing on the 27th inst. and their lordships reserved their judgment until the disposal of that case.

AN ITALIAN ON BOMBAY.

DR. ALFONSO LOMONACO has published an interesting account of a visit made to Bombay in 1897, and entitled it SUL LIMITARE DELL' INDIA. (Casa Editrice Nazionale Roux e Viarengo Torino-Roma). He started from Naples, taking Alexandria, Port Said, and the usual calling places on the way, and of all of these he gives impressions which were both intelligent and interesting. In Bombay he was struck by its resemblance to Naples in its panorama. At times the illusion was perfect, for the curve of Back-bay, though its proportions are smaller, corresponds with that from Chiatamone to Mergellina, the buildings are not unlike; the Queen's Road trees took him back to Naples and the Via Communale, Malabar Hill to Posilippo and he found that though the sweep of the Bay of Naples is grander, Bombay is more picturesque, and the richness of our vegetation lends it a greater attraction. The Doctor left no part of Bombay unexplored, his descriptions are accurate and show that he has the eye and the brain of a cultivated traveller. He praises, and he blames, but does neither without due consideration. He does not forget the advice of Italy's great poet "non deve lodare o biasmare senza consiglio." After studying the island of Bombay, both in the European and native quarters, and watching the crowd of different nationalities and types that surged through streets and alleys, he visited the edifices and the institutions that are peculiar to Bombay as the expression of the benevolence of its people, or those which are erected by Government for the due administration of the country, and he was everywhere struck with the generous scale adopted. One thing did not delight him, his visit to the Pinjrapole. He was shocked at what he saw and smelt, and concluded that though the brave Jains have bowels of compassion for animals, they are not sensitive to cleanliness and hygiene. After a description of the suffering creatures he saw there, he observed:—"A true Noah's Ark of animals, all either too old, or too ill, for work, in the most horrible conditions, and seeming themselves surprised at being still allowed to live, passes before your eyes like a repugnant, hateful, disgusting, revolting vision. . . . It seems to me incredible that the English Government should permit such a spectacle if it were not for the spirit of toleration—in this case ill-applied—which induces them to avoid interference in the religious sentiments or rather prejudices of their subject population." Very different to this was the aspect of the Bai Sakerbai Petit Hospital for animals, well laid out, spacious, and well-served. Signor Lomonaco speaks in high terms of the gardens and statues of Bombay. In referring to the "Governors Row" he speaks of "Sir Bonald James Mackey" for Lord Reay, being led thereto probably by reading part of the inscription, and he also attributes to him a seven years' tenure of the governorship of Bombay. He gives brevet rank to "Sir" Thomas Blaney, the veteran whose statue stands lifelike near the Victoria Terminus. Malabar Hill seemed an ideal settlement for those whose lot is cast in Bombay, and the view from it and from the Hanging Gardens filled him with delight

But the heat of our climate was found quite unendurable, "calculated to destroy strength and every atom of muscular and nervous energy, even in the strongest and most resisting nature, rendering necessary special clothing, a special system of life and a series of precautions for those who have to live in such a climate." As for clothes, he thought one could get a complete cotton outfit, far the most suitable for the climate, for a couple of dozen rupees, but Englishmen, brave as you like, but formal par excellence, preserve here the clothing of the mother country, and although during office hours they permit infraction of their habitual customs, in the evening, whether at home or in hotels, the black coat and stiff collar, e Camicia e lucida e duro come corazza" is cruelly imposed on every one. The Italian is quite right. But who will invent a costume for men's evening wear east of Suez that will not be exactly stiff armour, and yet will not suggest disorder or a free and easy style? With regard to food, the traveller very justly concluded from what he saw and heard that the quantity we Anglo-Indians consume is excessive, and that a greater simplicity in our diet with a smaller number of dishes would be advisable. As the heat brings thirst, terrible and intense, and as the water is condemned—this visitor never even tasted it—whisky, or brandy and soda have to do duty as quenchers. Unfortunately they were found only to mitigate the evil not to banish it, and the number of "whisky in soda" that a foreigner was obliged to swallow in the day, seemed incredible. Wherever he went he saw an open bottle and heard the pop of the attendant soda water. By evening, at least a dozen drinks had been swallowed even by temperate beings, and yet no one was any the better as far as thirst went, and the drink-bill had mounted up. What the Doctor calls abuse in the matter of drinking as well as of eating causes after a time "infinite disturbance" in the digestive organs, and he ventures to say that no stranger living in Bombay has his internal economy in good order. It is highly probable that this duly qualified observer is right.

The trams of Bombay left something to be desired as a means of locomotion for Signor Lomonaco, he missed the electric traction which almost all the towns of Italy boast, but the hired vehicles pleased him and he described them as "commodious, elegant, and driven in a masterly style by Mahomedan or Mahratta coachmen." Would we could endorse this compliment! The cost of a drive, however, did not commend itself, for here as everywhere in the world, the coachmen were "very exigent and willingly made their profit from the ignorance and embarrassment of the stranger," which is putting it mildly we should think.

Signor Lomonaco looked at the population of Bombay in diverse ways, first as a bright moving coloured Kaleidoscope offering a greater variety of type and race than perhaps anywhere else in the world. Certainly nowhere else is the Cinemotograph presented by the people bathed in such ambient sunlight. Then he took them in detail, the Hindus and the Mahomedans, the Parsees, and all the other people that make up the life of our teeming city. He studied them from an ethonological point of view, and had much to say of their physical appearance. The Parsees, as the richest and most influential, though not the most numerous among the inhabitants, gave him occasion for most serious reflection; in the streets he watched them of every age, in childhood, in adolescence, in middle and old age, and he declared that be the cause what it may, they bear the marks of decadence of race. He was not otherwise favourably impressed by their appearance, and drew conclusions which he admits may not be correct. "An Italian Socialist," he says, "of the old school would call them the fat and well fed burgesses of India, who have known how to turn to their own advantage the best resources of the country; teey made on me the impression, let it be said without a shadow of offence, of nocturnal birdsof prey, or their own vultures enriched by devouring bodies." Yet this critic admits that in the city many of the noblest charities have been foundedand are maintained by the Parsees. He gives them credit for large charity, tempered with vanity and the pursuit of glory, for enterprise and intelligence in business. The Hindu coolie women awoke his keenest admiration. Their walk, their colour, their eyes, their erect figures, seemed to him quite independent of Art. Nature had made them perfect. There are many good pictures in the volume of Bombay from different points, of groups of its inhabitants, and of many places of interest in the environs. The learned doctor observed accurately, admired generously, and displayed a considerable facility in conveying his impressions. This book will equally delight and instruct the visitor who wants to know or the resident who already knows every stone of this beautiful City.

To a barrister who expressed surprise that a cart weighing a ton could run over a boy without breaking a bone, the Clerkenwell County Court judge told a story. "I can tell you," said his Honour, "of a miracle I witnessed. A railway guard was actually run over by a loaded railway wagon across the middle of the body, and not a single bone was broken. Of course, we who saw it, expected to find him cut in half and dead, but what occurred actually was that the wheels of the wagon caught the points and jumped, and so jumped just over the railway guard!"

TELEGRAMS.

(THROUGH REUTER'S AGENCY.)

THE NAVAL ESTIMATES.

A MATTER OF LIFE AND DEATH.

COLONIES AND IMPERIAL DEFENCE.

A QUESTION OF GOODWILL.

LONDON, MARCH 18.

The House of Commons has voted by 252 to 27 votes a credit of £6,312,800 for the pay of the effective Navy. The Naval estimates are almost unopposed, both sides recognising the necessity for heavy expenditure.

Sir Robert Reid deprecated any attempt to coerce the Colonies into further contributions towards the Imperial defence.

Mr. Forster said that for us Naval expenditure was a question of life and death, while for continental Powers it was a matter of indulgence. We could not, he said, pursue the matter of disarmament if others were not ready to treat. With regard to the colonies, he remarked there was a danger of a reaction against Britain and a feeling that the burden was becoming unbearable. The idea of pressure on the colonies could not be entertained. Additional contributions must be made with their goodwill.

THE ADEN HINTERLAND TROUBLE.

BRITISH PROPOSALS TO TURKEY.

LONDON, MARCH 17.

As the result of protracted deliberations the Ministers have submitted to the Sultan a proposal which, it is believed, will solve the Aden hinterland difficulty.

THE SAXONY SCANDAL.

KING OF SAXONY'S STATEMENT.

THE PRINCESS CONDEMNED.

The King of Saxony has sent a letter to his people in which he thanks them for their sympathies in the affair of the Crown Princess. He says that it was the ungovernable passion of a woman who had long ago secretly fallen, that was the sole cause of the distressing business.

MEMORIAL TO GENERAL SAM BROWNE.

UNVEILED BY LORD ROBERTS.

Lord Roberts, to-day, unveiled a tablet in the crypt of Saint Pauls to the memory of General Samuel Browne in the presence of Sir Power Palmer and a distinguished gathering of Indian Officers. Lord Roberts delivered a warm eulogy to his memory. The contributors to the memorial included a number of relatives and descendants of native officers who served under General Browne.

THE AMERICA CUP.

LAUNCH OF THE NEW CHALLENGER.

Shamrock the Third was launched on the Clyde this afternoon. She is a striking departure from her predecessors in that she is a reversion to the old British cutter type. The American Defender is named the Reliance.

DEATH OF MR. W. S. CAINE.

Mr. W. S. Caine, M.P., is dead.

Mr. William Sproston Caine was born in 1842, at Seacombe, Cheshire, the son of Nathaniel Caine, a Liverpool merchant. He was educated privately, and after some years spent in business pursuits turned his attention to politics. He stood twice for Liverpool unsuccessfully in 1873 and at a bye-election, and in the following year at the General Election; but it was not until 1880 that he succeeded, being in that year returned for Scarborough. In 1884, he having in the meantime come to the front as a Liberal speaker, he was appointed Civil Lord of the Admiralty towards the close of Mr. Gladstone's Administration, which came to an end in the following year. At the General Election which ensued he was unsuccessful in the County of Middlesex; but at a bye-election in 1886 he obtained a large majority at Barrow-in-Furness, which he represented until 1892, when he successfully contested Bradford. On Mr Gladstone adopting Home Rule Mr. Caine became a Unionist, but in 1890 he had returned to his old allegiance, having abandoned Unionism, and resigned his seat in 1889 as a protest against Lord Salisbury's neglect of Local Government for Ireland and adoption of compensation for publicans. He, however, was defeated at Barrow in 1890. In 1892 he was elected for Bradford but was unsuccessful there in 1895. He then figured as a candidate for Kilmarnock Burghs, but finally stood for the Camborne Division of Cornwall, and was returned for that Constituency in 1900. Mr. Caine was best known as an advocate of Temperance, being President of the British Temperance League and of the National Temperance Federation, and a Vice-President of the United Kingdom Alliance. He also interested himself largely in Indian questions identifying himself with the Indian National Congress. He attended the Congress some years ago when on a visit to India. The Temperance movement in India also interested him, and he was honorary secretary of the Anglo-Indian Temperance Association. He was a member of the Royal Commissions on the License, Laws, and Indian Finance. Formerly an Iron Master, his most distinctive occupation after he became an active politician and platform speaker was that of Minister of the Wheatsheaf Hall Mission in South London. For some time past he had been in failing health. Mr. Caine had written and published: A Life of Hugh Stawell Brown; A Trip Round the World; Picturesque India; Young India; and A Handbook on Local Option.

Camborne, the representation of which becomes vacant by the death of Mr. Caine, was a consistently Radical Constituency from 1886 to 1895 when it returned a Liberal Unionist. Mr. Caine, however, regained the seat for the Liberals at the last election by a majority of 108.

THE 'VARSITY BOAT RACE.

PRACTICE OF THE CREWS.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 18.

An "Indian Daily News" special cable, dated London, the 17th inst., states:—

The Oxford crew made a disappointing debut at ney to-day, and Cambridge are now warm urites for the race.

THE VICEROY'S LEGISLATIVE COUNCIL.

REDUCTION OF INCOME-TAX.

EXEMPTION OF SALARIES BELOW RS. 1,000.

BUSINESS AT NEXT FRIDAY'S MEETING.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 18.

In the Council to-day besides presenting the Budget Sir Edward Law introduced a small Bill to legalise exemption from income-tax of the salaries below one thousand rupees per annum.

At next Friday's meeting of the Viceroy's Legislative Council in addition to the business already announced, Mr. Ananda Charlu will ask questions which direct attention to the alleged failure to allot land for pasturage in certain Raiyatwari villages; and Mr. Bilgrami will ask for particulars as to the method of recruitment of officers of the Superior Educational Service in England and as to the steps taken to secure that none but University men of the highest ability are selected to fill chairs in Indian Colleges.

DISTRIBUTION OF WAR MEDALS.

Lord Kitchener to-day distributed war medals to the men of the Argyll and Sutherlands here.

THE CUTLER-HALL CASE.

JUDGMENT DELIVERED.

A lengthy judgment was pronounced by Mr. Justice Armir Ali in the Cutler-Hall case to-day. It finds that Mrs. Cutler was wrongfully dismissed and is entitled to recover damages from Messrs. Hall and Anderson, measured by the amount of her salary to the end of the term of her agreement, less the amount earned by her, otherwise as the official referee shall decide. Mr. Cutler also gets cost and refund of passage money.

THE DUTY ON SALT.

A "Gazette of India" Extraordinary announces that from to-day the duty on salt manufactured in or imported by land into British India shall be as follows:—(a) in the case of salt manufactured in or imported by land into Burma (except Shan States) Re. 1 for each maund of 82 2-7 pounds avoirdupois; (b) in the case of salt manufactured in mines in the Kohat District Re. 1-8 for each such maund; (c) in the case of salt manufactured in Aden Re. 1 for each 140 pounds avoirdupois; and (d) in the case of salt manufactured in any part of British India other than Burma, the said mines, or Aden, or imported by land into any part of British India other than Burma Rs. 2 for each maund of 82 2-7 pounds avoirdupois.

THE PLAGUE IN INDIA.

The Punjab now heads the list of plague-stricken provinces. It had over eight thousand deaths last week, Bombay Presidency coming second with seven thousand, and Bengal and the United Provinces reporting about four thousand each. The total number of plague deaths in India last week was thirty thousand.

ROYAL GARRISON ARTILLERY POSTINGS.

Lieutenant-Colonel F. R. Thakeray has been posted to India.

Major F. H. Crampton, No. 71 Company, and Major H. B. Stanford has been posted to No. 53 Company.

The posting of Lieutenant-Colonel Grig to India is cancelled.

CHARGE OF THEFT.

ACCUSED CONVICTED AND SENTENCED.

POONA, MARCH 18.

Robert Foster, a fireman on the G. I. P. Railway, was placed before Mr. Brander, Assistant Collector of Poona, on a charge of retaining a trunk and other property belonging to Mr. Kishonlal Rampratab Marwari of Sholapur, and was sentenced to one month's rigorous imprisonment. The trial took place at Wadgaon.

RETAIL COUNTRY LIQUOR SHOPS.

SALE BY PUBLIC AUCTION.

The system of putting up to public auction the right to sell retail country liquor in the shops of the district and Poona City was held on Monday at the Collector's Office. There were 74 shops in all in the Poona district. Of these 10 were in the City and 25 in the Cantonments of Poona and Kirkee, 6 in the Bhore State, and 33 in the talukas. The sale brought a sum of Rs. 2,85,830. Mr. Dadabhoy Cowasjee Dubash who holds a license to distil liquor was the principle bidder. He bought 34 shops. This new system proved very successful in Belgaum last year. The system is now existing in Bombay and is to be introduced this year in Khandesh and Satara also.

A RIDING ACCIDENT.

MADRAS, MARCH 18.

Mr. C. Du Pre Thornton, District Forest Officer, North Arcot, is lying seriously ill in the General Hospital, the result of a riding accident. Last Friday as Mr. Thornton was cantering over the open ground of Arkonam, the horse fell dead throwing the rider badly. He was picked up unconscious and was conveyed to Madras where he lies unconscious or almost so since.

MADAME FRIED'S CONCERT.

TO-NIGHT, as we have previously announced, Madame Agnes Fried, the Californian vocalist, will give a concert at the Town Hall. A big house is expected, and it will be well for those who wish for good seats to book early. Madame Fried, it will be remembered, was unavoidably prevented from giving her entertainment on Saturday evening last, and a good number of people were greatly disappointed on that account. However, an improvement has been effected on the programme which had been arranged for that occasion, so that those who had decided to attend that concert will be repaid for their disappointment. His Excellency Lord Northcote has accorded his patronage to the entertainment, and Madame Fried will be assisted by the Governor's Orchestra. Mr. Behr, the director, will contribute a viola solo, and there is every reason to expect that a most enjoyable evening will be spent by those who attend the concert. Mr. Seymour Dove has charge of the plan and will undertake the booking.

A SOCIETY ENTERTAINER.

MR. CLIFFORD WALKER, the society entertainer who purposes to visit Bombay shortly, is enjoying complete success in his tour through India. In Allahabad and Cawnpore where Mr. Walker recently performed, every seat was booked some few hours after the plans were opened, and of the recitals given at the clubs in these towns the "Pioneer" wrote as follows:—"Most of the principal residents were present and the audience was exceedingly enthusiastic, the humorous sketches and pathetic pieces receiving an equal mead of applause. Everyone was extremely sorry when the performance was over, and one can only regret that India has not a few more first class entertainers like Mr. Walker." It is not often that an entertainer of the type of Mr. Walker comes to this city, and it will be strange if the success which he has gained so far is not continued in Bombay.

NOTES FROM PARIS

CARNIVAL IN THE QUARTIER LATIN.

A MUTINY IN THE ARMY.

THE SIAMESE QUESTION.

PARIS, FEBRUARY 27.

King Carnival is in the street, and young Paris is as whole-hearted as ever in its allegiance to the merry monarch. On Sunday a frolicsome procession started away from the Boul' Mich' on its way through the main streets and boulevards. The Sunday crowd takes kindly to the institution, and the whole of the quarter seemed to be mobilized along the broad highway of studentland. The procession had in it its usual picturesque elements. Thirteen young men, each carrying a letter, spelt out the words "Quartier Latin." Behind them came a band of musicians blowing upon instruments of the strangest kind, and there succeeded a long defile of symbolical figures. The most striking group represented the burial of the Moulin Rouge. Priest-like persons cloaked in red and bearing tapers marched beside the bier, upon which reposed a miniature windmill, characteristic of the famous house of entertainment whose doors are now closed to the eccentric dance. Other features of the cavalcade depicted events in the local history of Paris during the past year. There was one allegorical car, which was in the nature of an advertisement, and set forth the attractions of a place of entertainment in the Place de la Republique. The procession closed with the figure of Death upon a horse, the rider bearing on one shoulder the dread symbol of the scythe. Pale Death, as was only fitting, was not quite comfortable in his surroundings and his mount betrayed a restiveness that assorted ill with the moribund character of his cavalier. The sky has a persistent greyness in it that speaks of rain before the night is well advanced, but youth and high spirits are impervious to such things. Paris sleeps late of a Sunday, but the little merchants were early afoot in their character of providers for the battle. They spread their line of barrows along the grand boulevards—barrows rich in the yellows, the reds, and browns of packets of confetti. When, after lunch, the town gave itself seriously to the follies of the Carnival, the hawkers were busily employed in handing out ammunition for the mimic fray. For four or five years past the mask has almost disappeared from the streets at such times; the confetti seems to have killed it. The student considers himself sufficiently disguised with a false nose or a beard; it is only very youthful faces that, for the moment, appear behind the cardboard presentment of Mr. Chamberlain or of his former rivals, Botha, Delarey, or De Wet. There was even the paper counterfeit of Lord Roberts adorning the features of some youthful masqueraders. Mme' Humbert, the heroine of the hour, more especially as she has won her case against Cattaui ("the beginnings of justice," she is reported to have called the verdict"), was absent from the students' gallery of celebrities by special request, as it seems, of M. Lepine, and the same official veto was imposed in the case of another popular figure, Dr. Marcile, who recently carried off his lady love in an automobile.

During the past few days we have had a further example of the mischievous spirit of politics which has entered into the councils of the French army ever since General Andre came to the Ministry of War. The new incident has taken place in the frontier garrison of Luneville. A few days ago the quartermaster attached to a squadron of the 17th Chasseurs was informed that the men were plotting together to break out of barracks that same evening and visit the neighbouring village of Chanteheux, after the manner of the rebellious artillerymen of Poitiers. The non-commissioned officer was a man of resource, and, in the absence of his superiors, resolved to take action himself, and to nip the insurrection in the bud. Guided by his informant, he went into the courtyard of the barracks, and there obtained evidence of the mutinous spirit abroad in certain insulting expressions directed against the heads of the regiment, which were rudely scribbled upon the walls. He instantly repaired to the men's quarters and insisted on being informed of their grievances. Two or three chasseurs arose and complained that they were being overworked and had no time left to themselves. The "marechal des logis" was no orator, but he addressed the malcontents in a few vigorous terms, recalled them to a sense of their duty by reminding them of the grievous example that their action would set to the whole of the French army, and, with an expressive sweep of his arm, pointed to where the German soldiers were posted on the other side of the frontier. His glowing words had the desired effect, more especially as they were followed up by a closing of the gates of the caserne. The insurrection was over, and the action of this humble soldier was warmly praised by the Colonel commanding when he came into barracks. "The incident was closed," in diplomatic language, but one had counted without the War Office. To the surprise of every one, twelve hours after the events recited, a despatch was received from General Andre by the Commandant of the Twentieth Army Corps, ordering him to arrest the mutineers. The unpleasant features of the case are now to be related. It appears that a regular correspondence had been passing between certain troopers and the Ministry of War. The men complained in detail of the conduct of their chiefs, and this unsoldierly action realized, one is assured, the sympathetic attention of headquarters, until a communication addressed to General Percin, one of the military secretaries to the Minister, warned him that the revolt was coming to a head, and that authority was to be set at defiance. It was then that General Andre realized the gravity of this underground intrigue against the heads of the corps, and sent the telegram which has fallen like a bombshell among the officers.

During the past forty-eight hours the Palais Bourbon has been the scene of a coup de theatre. The treaty with Siam has been withdrawn, or rather, as it is more proper to say, its consideration has been postponed by the Parliamentary Committee on Foreign and Colonial Affairs. This result has been brought about by a communication addressed by M. Delcasse to the chairman of the committee, M. Etienne. In view of the criticism that have been directed against the Franco-Siamese agreement signed by the representatives of both nations on October 7 last, this delay in its ratification has been received with delight by the newly formed Colonial Party, which owns as its chief and founder M. Etinne himself. The intransiegeant politicians who form this group have from the first battle against the acceptation of the treaty on the ground that France was getting a bad bargain and that it would not solve the difficulties of the situation that have subsisted for the past ten years—ever since the French flotilla menaced Bangkok in 1893—between the Republic and the little kingdom. It is unnecessary to insist upon the strained character of the Franco-Siamese relations, because they have been apparent to the least student of the colonial affairs of France. The question now arises: What is exactly behind this new impediment to an entente? Have fresh difficulties arisen which will make a new treaty necessary? There is reason to believe that that is not the opinion of M. Delcasse. That clever and patient diplomat believes that he will succeed in carrying his treaty in every line through the Chamber. The present phase has an economical and not a political signification. It concerns the construction of two railways which will form the connecting link between the Siamese and an Indo-Chinese system. M. Delcasse, behind whom can be seen the hand of M. Beau, the Governor-General of Cochin-China, is anxious to ensure the completion of these railways, which are so important in the development of French commerce in that part of the world, before the treaty comes into operation. Evidently these railways refer to two enterprises initiated by English capital and eventually acquired by the State of Siam.

This, then, is the position. Negotiations are to be reopened with Siam and, if they are successful, the treaty of October will be brought forward again for ratification by the elect of the French nation. In the interests of peace it is to be hoped that the treaty will not be wrecked. In the opinion of the well-informed persons with whom I have conversed it is an arrangement as excellent as can be looked for in the circumstances. It allays Siamese suspicions as to the bellicose attitude of Paris, and it assures to France a sensible quid pro quo for the abandonment of the port which she has held as the outcome of the incidents of 1893. A certain substance has been given to the rumours that M. Delcasse was about to undo his handiwork because it was known that that active agent of France, M. Beau, was opposed to the general terms of the compact of October last. The activity of France as a colonizing Power is not concentrated solely in this outpost of her territories. The Moroccan question is yet to be settled. It is interesting to note that while in England there is a tendency to believe that British prestige is diminishing at Fez, in France, it is said that the influence of Great Britain is dominant with the Sultan. It is pointed out that England has really gained by her attitude during the recent insurrection, in which she tacitly, at all events, sided with the present occupant of the throne, whereas France has weakened her position by her too obvious interest in promoting the cause of the Pretender. The somewhat morbid self-depreciation which appears as the feature of public opinion on the other side of the Straits of Dover would, indeed, be wholesomely rectified by a little perusal of the French press at this moment. These organs profess to observe unusual signs of the British aptitude for acquisition. This characteristic excites the more surprise in the minds of Continental observers in that it comes in the train of a long and stupendous war. An intelligent Frenchman said to me the other day, "It is truly astonishing how England continues to grasp land. She reminds one of an elderly gourmand who has overloaded his stomach and must disgorge before long." The remark was a propos of Kano, which the French regard as a new instance of British greed, notwithstanding that for some time previously they had been expressing the pious opinion that England should enter more actively into the occupation of Nigeria. But there is a world of difference in discussing the general from the particular.

One of the questions which have attained a great importance recently is the question of alcohol. Publicists have awakened to a sense of the ravages that an immoderate use of it causes among all ranks of the nation. France has hitherto passed for a sober country, but comparative statistics prove the contrary. It occupies a position of disagreeable prominence in the list of nations given to excessive drinking. The authorities have begun to realize the danger to public health and physique, and in every post-office and public building notices are prominently displayed showing the connection between alcoholism and consumption. Whatever the cause it is certain that France, with its mild and equable climate notwithstanding, possesses a most disquieting proportion of consumptive persons among its urban and rural population. If there can be said to be a light side to so serious a question it is to be found in a war of posters that has broken out on the walls of Paris, M. de Selves, the Prefect of the Department of the Seine, and certain other of the authorities, affixed their names to an 'affiche,' printed on the official white paper, which set forth the dangers resulting from the too free use of alcohol. One of the signatories of the document was M. Mesureur, at the head of the charity organization known as the Assistance Publique, and it was significant that his authority was given to the statement that alcohol was not a true food, and that it had ceased to be given, as a general practice, in the public hospitals. The "affiche" has brought with it much controversy in the public press as to the alimentary properties of alcohol. The wine-shop keepers have stoutly taken up arms in defence of their trade, and have issued a counter poster which flounts the nutritive and other virtues of the decried drink. There are certain facts, however, that cannot be disputed. One is the harmful effects of absinthe and of the tonic preparations and concentrated spirits that are drunk as appetite-provokers or as aids to digestion. It is the "green hour"—the hour before dinner—that is the most fatal of the twenty-four to the health of the modern Frenchman, when he conveys to his internal economy all sorts of artificial and sophisticated drinks. Analysis has proved that in their cheaper grades these beverages are of the deadliest poison. Absinthe, which is sold in the lowest class of cafe at twenty centimes the glass, contains the basest of products, which are only fit for manufacturing purposes and should have no place in the human dietary.

The consumption of these harmful potions have their effect on the moral as well as the physical state of the people. The revolting character of some of the crimes that have engaged the attention of the police of recent years can be directly traced to absinthe-drinking—to a too whole-souled devotion to the filmly-green goddess whose seductive fumes awaken the morbid nature and lull to sleep the higher sensibilities of a weak-willed mankind. More than one army officer of distinction has been moved to take action against the drink fiend. Thus General Passerieu, who commands the Tenth Army Corps at Rennes, has issued a circular to his colonels and "chefs des corps," in which he animadverts on the numerous cases of the drunkenness among the troops. He suggests that in future the men who give way to drink should be treated as persons suffering from illness. While under the influence of their libations they are the frequent cause of disorder in the barracks; therefore he recommends their segregation in a room contiguous to the guard-room, where they may be treated by the regimental doctors and brought back to a state of sobriety. It is to be presumed that so painful a method of teaching Dumanet the disadvantages of excess will result in making a sober man of him for the rest of his military days. If the remedy is not effective, then there are other pains and penalties in store, and our good-natured, but too self-indulgent, Pitou may find himself before a Council of War, which will sentence him as a confirmed drunkard. One cannot subject the alcoholic civilian to extreme measures of this sort, more especially as his absorption of the harmful liquid is of the silent and persistent kind that does not attract the attention of the police; nevertheless the feeling is growing, in and out of Parliament, of the necessity for influencing public opinion towards an abatement of the evil. It has a close connection with depopulation that immediately puts in the front rank of the social problems with which Modern France is called to face. Meanwhile, by something of an irony, the Palais Bourbon is discussing the taxation of private distillers as a means of assisting the Budget.

BOMBAY LEGISLATIVE COUNCIL.

AMONG the questions to be asked at to-morrow's meeting of the Bombay Legislative Council, the Hon. Mr. Daji Abaji Khare will put queries in reference to the defamation case against the proprietor of the Karachi "Phœnix." He will also enquire in reference to the Harbour Ferry Service if Government is aware that Messrs. Vishram and Co. have raised the third class passenger fares all the year round to the level of the monsoon rates charged by Messrs. Shepherd and Co. when the latter held the Harbour Ferry contract, and will Government be pleased to secure a reduction of the same, and to see that inconvenience caused by the use of only one steamer on the ferry service be removed. The Hon. Mr. Gokuldas Kahandas Parekh has on the paper a number of questions in reference to agriculture and land revenue matters, and among the list of questions submitted by the Hon. Mr. H. S. Dikshit is one in reference to the provision of residential quarters for the students of the Grant Medical College, Bombay, and the College of Science, Poona. The Hon. Sir Bhalchandra Krishna will, among other matters, put a series of questions in regard to the sale of liquor, and will ask Government to appoint a Bench of Justices for the consideration of applications for liquor shop licenses. The other business includes the second reading of the Record of Rights Bill and the introduction of Bills to amend the City of Bombay Municipal Act, 1888, the Bombay Abkari Act, 1878, the Bombay Boiler Inspection Act, 1891, and a clerical amendment of the District Municipal Act 1901.

THE INDIAN BUDGET.

SURPLUS OF TWO AND THREE-QUARTER MILLIONS.

REMISSIONS OF TAXATION.

NEW GOLD AND SILVER LOANS.

SIR EDWARD LAW, Finance Minister, at the Viceroy's Council meeting yesterday, presented the annual Financial Statement as under:—

With your Excellency's permission he said, I will now lay before the Legislative Council the actual financial results of the year 1901-1902; our Revised Estimate for 1902-1903; and our Budget Estimates for the coming financial year 1903-1904.

In their briefest form, and leaving out Capital, Debt and Remittance transactions, the figures are as follows:—

	1901-1902 (Accounts). £
Revenue	76344525
Expenditure (charged against Revenue)	71394282
Surplus	4950243

	1902-1903 (Revised Estimate). £
Revenue	76892500
Expenditure (charged against Revenue)	74154000
Surplus	2738500

	1903-1904 (Budget Estimate). £
Revenue	76355400
Expenditure (charged against Revenue)	75406700
Surplus	948700

ACCOUNTS, 1901-1902.

The final accounts of the financial year 1901-1902 show a surplus of £4,950,243, being an increase of £4,259,343 over the original Estimate which showed a surplus of £690,900.

On the Expenditure side the Accounts show a decrease of £106,718 as compared with the original Estimate, and of £479,518 as compared with our Revised Estimate.

The more important figures contributing to this latter result are an increase of £134,225 under Other Public Works, and decreases of £365,369 under Army Services, of £43,088 under Famine Relief and Insurance and of £35,318 under Miscellaneous Civil Charges, and of £144,690 under Provincial Surplus added to the Provincial balances and charged as expenditure. These items account for the greater portion of the total difference noted, although there are many minor differences under various heads which on balance more or less compensate one another. The increased expenditure under Other Public Works is due to unexpectedly heavy expenditure in the last two months of the financial year. The decrease under Army Services of £365,369 is mainly due to smaller payment of capitation rates to War Office, owing to absence of troops in South Africa, and refunds from the War Office on account of over-payments in previous years, and the decrease under Famine Relief of £43,088 to an under-estimate of the interest charge for the Bengal-Nagpore Railway, which is met from the "Famine Insurance grant," whilst the saving in "Miscellaneous Civil Charges" is owing mainly to an over-estimate in England, more especially under the head of Superannuation Allowances and Pensions.

On the Revenue side the heads under which the chief differences are observable between Accounts and the Revised Estimate are Land Revenue a decrease of £181,882, Salt, a decrease of £57,390; Stamps, a decrease of £48,294; and Other Heads, a decrease of £54,991. Against these rather considerable decreases we have important increases under Receipts by Military Department, £72,389, and under Railways, £47,868. The result of these and other minor changes is an actual decrease of £202,175 of revenue as compared with the Revised Estimate of the year, and allowing for a decrease in expenditure of £479,518, the final result is an increase to the surplus of £277,343.

The important decrease of £181,882 under Land Revenue is accounted for by suspensions and smaller recoveries of arrears in the Punjab, where the winter rains failed to some extent; also to the season having proved more unfavourable than was anticipated, in North Arcot, and in parts of the Ceded Districts in Madras; and to over-estimates of collections in Sind, and to a relatively small extent in the United Provinces.

The decrease of £57,390 from Salt is mainly due to a decline in the trade at Sambhar at the end of the year, which is attributed to the spread of rumours of a possible reduction of duty.

The falling off of £48,294 in Stamps Revenue was mainly in the United Povinces and in Bengal. In the former plague appeared in March, and the passing of the Tenancy Bill in January appears to have diminished litigation. There were minor deficiencies in the Punjab, in Bombay, and in Madras, and it is possible that these may to some extent be attributed to the fact that the Easter holidays fell at the end of March.

The decrease of £54,991 noted under Other Heads was chiefly in the Forest revenue, which fell short by £34,545. There was an extraordinary decline last year in the returns from Burma Forests; the floating season was bad, and there was a fall in the price of teak.

The increase of £72,389 under "Army Receipts" was in great part due to larger credits for Europe stores despatched to South Africa and China, and to greater sales of malt liquor then anticipated.

The increase in Railway revenues, amounting to £47,868 nett, was earned chiefly by the Great Indian Peninsula Railway by the carriage of favourable crops of cotton and oil-seeds.

REVISED ESTIMATE, 1902-1903.

The Revised Estimate shows an anticipated increase over the original Estimate of £2,522,100 under Revenue, and allowing for an increase (including Provincial surpluses and deficits) of £621,300 in expenditure, results in a total anticipated surplus of £2,738,500 as compared with the Budget Estimate which showed a surplus of £837,700.

This very large surplus is due to an increase of revenue in greater or less proportion under every pricipal head except Stamps, which shows a slight decrease of £6,200. The following are the principal differences between the Revised and Budget Estimates, giving, after allowing for some minor items, the total increase of revenue of £2,522,100:—

	£
Land Revenue	698,400
Opium	274,300
Salt	66,700
Excise	257,300
Customs	286,700
Assessed Taxes	47,000
Interest	108,000
Post Office	57,900
Telegraph	51,500
Mint	351,900
Receipts, Civil Departments	49,400
Miscellaneous	42,400
Railways	77,000
Irrigation	138,300
Receipts, Military Department	31,400
Total	2,538,200

The increase under Land Revenue which accounts for more than one-fourth of the total, is due to a favourable monsoon season and to the inclusion for the first time of the Berar revenues amounting to £430,000. The other principal increases making up the large total were—

	£
Burma	46,100
Madras	73,800
Bombay	141,400

The total amount anticipated to be realised during the closing financial year, excluding Berar, is higher than the average of the past six preceding years by a sum of more than three-fifths of a million sterling and this notwithstanding remissions in districts specially affected by the recent famine amounting to the important sum of £504,300. This very satisfactory increase is indicative of general progress, and of the great strides towards recovery made by the impoverished peasantry of recently afflicted areas. It may be noted that the proportion of Land revenue from irrigated lands, or due to irrigation, is estimated at £821,900, the increase over the figure of the preceding year being £8,503. Increases under this head are specially satisfactory as showing the value of our irrigation system. But as I have before now pointed out such increases are not directly indicative of the condition of the people, since apart from increased returns from newly irrigated tracts, the greater the defect of rainfall, the greater the revenue from irrigation in those districts whose topographical situation has enabled us to provide them with water.

The important increase under Opium is due to the obtaining of a higher price than estimated from sales and to larger exports of Malwa Opium. In view of the rapidly falling market prices during the latter half of the last financial year, we assumed in our calculations for this year's sales a price of Rs. 1,100 per chest for Bengal Opium. In the early part of the year a continued decline in the market justified our anticipations, but in the later months there has been a fortunate recovery leading to the result now stated. The following figures illustrate the course of the market throughout the year:—

Average sale-price of Opium per chest during the financial year 1902-1903.

	Rs.	a.	p.
April	1,178	2	10
May	1,074	13	7
June	1,108	2	1
July	1,100	11	6
August	1,140	4	1
September	1,132	1	0
October	1,135	13	1
November	1,169	5	7
December	1,128	9	1
January	1,149	12	2
February	1,154	11	7
March	1,252	5	1

Beyond certain improved facilities of distribution favouring consumption, the increased returns from Salt can only be attributed to an improvement in the material condition of consumers. The increase of £100,690, over the actuals of 1901-1902, is decidedly satisfactory, and it would have been larger but that we consider it necessary to allow for a loss of about £40,000 during the closing weeks of the year on account of the reduction in duty which comes into force immediately.

Excise, which has been yielding a slow but steady increase of revenue during the past few years, has suddenly taken a great leap forward, the revenue for the closing year being estimated at more than £300,000 in excess of that for 1901-1902. This remarkable increase of over 7 per cent. in a single year is undoubtedly due in part to better administration and more efficient preventive measures, but it is also due, and to a probably greater extent, to the improved condition of the people.

Our Customs revenue shows an increase under most of the important heads, the only serious exceptions being sugar and cotton goods. There has been some check in the importations of foregin petroleum, but there is no great cause for dissatisfaction at this, since such check is compensated by increased production of oil in Burma and Assam. The importation into Calcutta of petroleum from Burma increased by approximately 3½ million gallons, or by some 25 per cent during the eleven months terminating on March 1, 1903, as compared with the importation during the corresponding period in the previous year.

The general importation of sugar shows a very considerable decline, but I much doubt whether this decline has been accompanied by any similar decline in consumption. The sugar market has been greatly perturbed by anticipations regarding the result of the Brussels Conference, and prices have varied considerably since last year. The prices quoted for refined beet sugar, last month, per cwt. in Bombay, were Rs. 10-13 as compared with Rs. 9 5 in March 1902, and the fluctuations in the interval have been considerable. Such uncertainties and fluctuations in prices must necessarily have affected the operations of importers, and although I am without precise information on the subject, I feel pretty sure that stocks of sugar in India must now be much lower than they were twelve months ago.

Our returns from the countervailing duties on sugar have not only been received on a less volume of importations but have also been effected by the changes introduced in our system of levying that duty under the Act passed in June 1902. I may recall that in the discussion on the Budget last March, one of the Honourable Members of this Council questioned the advisability of our taking so low a figure as 24 lakhs for returns from countervailing duties. The prudence of that estimate has, however, been more than justified by the event.

The duties on cotton manufactures, including all kinds, have also shown a falling-off, the receipts during the first eleven months of the current year amounting to Rs 85,00,223 as compared with Rs. 96,65,320 in the immediately preceding corresponding period. It is only in the secondary category of white piece-goods that a serious decline of importations has occurred, and in the much more important class of grey goods there has been an actual increase from Rs. 46,66,879 to Rs. 47,36,512. As regards the question of purchasing power for a staple article of consumption among the people, the relative falling-off in importaions is compensated by an important increase in the output of local manufactures, as evidenced by the following figures showing the returns of excise dues levied in British India:—

NET TOTAL RECEIPTS OF COTTON EXCISE DUES.

1897-98	Rs. 11,38,950	
1898-99	Rs. 13,53,120	
1899-1900	Rs. 13,09,514	
1901-1901	Rs. 11,62,947	
1901-1902	Rs. 17,16,836	
1902-1903	Rs. 17,41,611	(estimate for last two months)

Various important articles of importation have shown satisfactory increases. Liquors give an increase of Rs. 4,54,382, copper, of Rs. 3,03,623, and hardware and cutlery, of Rs. 1,04,341.

Deducting silver, the increased importations of which has been due to special circumstances to which I shall again allude, and sugar, the importation of which has, as I have shown, been influenced by exceptional circumstances, it will be found that there is scarcely any difference between the total revenues which we estimate will be derived from Customs importations in the current year and in the year 1901-1902. In this connection I may observe that, whilst I hope that increasing general prosperity may continue to swell our Customs returns from certain articles which we shall necessarily continue to import from abroad, I am inclined to anticipate that the development of Indian resources and industries, particularly as regards supplying such important articles of common consumption as cotton goods, petroleum and sugar, will tend to check the recent somewhat rapid growth of Customs revenue from imports.

Under "Interest" the increase in receipts occurs mostly in England, and is due to the temporary investment of larger sums and to higher rates being obtained for them than was anticipated last March.

In Assessed Taxes, consisting almost entirely of income tax, the important increase of £47,000 must be considered satisfactory. It is, I fear, only by their contributions as income tax that a considerable section of the wealthier classes of the community make any adequate contribution towards the expenses of the administration of the State. It may be hoped that with improved collection and control, income tax will become a fair and important head of revenue.

Both letter postage and money order receipts increased beyond the Budget Estimate, and together they contributed £47,300 out of the total increase of £57,900 under "Post Office," and this notwithstanding a loss of approximately £11,400 entailed by the reduction of the commission on money orders for sums not exceeding five rupees.

The increase of £51,500 in Telegraph receipts is mainly due to the Budget Estimate providing for too large a reduction under foreign message revenue in view of the reduction of the tariff, whilst the cessation of hostilities in China has caused a smaller falling-off in receipts than was anticipated. "Receipts Civil Departments" were swollen by the inclusion of Berar accounts from October 1st to the extent of £8,500, and by £26,100 from the employment of Royal Indian Marine vessels on Imperial service. Of the increase of £42,400 under "Miscellaneous," £6,100 is due to increase of receipts in England, and £10,900 to the inclusion of Berar revenues from October 1st. There is also an improvement of £36,900 in Exchange transactions with Guaranteed Railways. With regard to Railways, I explained in my last Financial Statement that we could not count for the continuance in the current year of the abnormal receipts of 1901-1902, and I regret to say that my anticipations have been realised, as our Revised Estimate is £199,563 below the actuals of 1901-1902. The net increase of the Revised over the Budget Estimate, viz. £77,000, is relatively a small difference, considering the magnitude of the transactions involved, amounting to only 4 per cent. The increase of £138,300 under "Irrigation" occurred chiefly in the Punjab, United Provinces and Bengal, and is due to the irrigation of a larger area than was anticipated. The increase of £31,400 under Army Receipts is chiefly due to credits for the supply of stores to troops serving abroad.

On the whole, we have every reason to congratulate ourselves on the important increase of revenue noted and which is, in the main, due to a favourable agricultural season and to the steady recuperation of those provinces which have been so severly tried in the last few years.

I now pass to the Expenditure side of the account, and it is satisfactory to be able to state that the total expenditure according to our Revised Estimate will be £802,900 less than the original estimate.

In Army Services there has been a decrease of £509,200, but out of this large sum we must attribute some £479,500 to prolongation of the absence of troops in South Africa and China, and there were lapses of certain sanctioned grants which it was not found possible economically to employ in full, before the close of the financial year.

The other heads under which important economies have been affected are Direct Demands on the

Revenue £259,100, Interest £75,600, and Salaries and Expenses of Civil Departments £483,900. "Direct Demands on the Revenue" were reduced by £129,200 owing to the opium crop proving to be below the estimate which allowed for a full crop, and there was also a considerable decrease in charges connected with Land Revenue. Under "Interest" there was a large saving owing chiefly to a reduction in the sum estimated for discount and interest on the loan of 150 lakhs raised in India last summer. The decrease under "Salaries and Expenses of Civil Establishments" was largely due to the impossibility to profitably utilise during the financial year the special grants made for "Education," "Medical," "Police," and "Justice."

On the other hand, we have a large apparent increase of expenditure under Mint, amounting to £299,600, due chiefly to a payment of £263,400 to the Gold Reserve Fund (being net profits on coinage) and to the recoinage of withdrawn rupees, and also to the coinage of dollars on private account, though on the latter we secure a small profit. Under "Miscellaneous Civil Charges" there is an increase of £258,500, of which £126,500 is due to the inclusion of Berar transactions from October 1st, whilst £66,300 is due to the remission of takavi advances in the Bombay Presidency, and £4,100 is for interest charges on guaranteed loans raised by Native States. The increase of £211,300 under "Railway Revenue Account" is due partly to the expense of increased traffic, but more largely to special expenditure on maintenance and renewals of permanent-way and bridges and on rolling-stock.

Before considering the Estimates for the coming year, I think that I should say something with regard to the large surpluses over and above our Estimates during the last few years. It may be thought that our Estimates should have approximated more closely to results than has been the case, but as regards our Revised Estimates for the past year, it must be remembered that it includes the Berar accounts which were not included in our original Estimate. I myself think that we should try to arrive at closer figures, and a serious endeavour has been made in this direction in the preparation of the Estimates for 1903-1904. I must, however, point out that an Indian Budget presents very special difficulties as regards accurate estimation. These difficulties arise from the dependence of our revenue on the good or bad fortune of the agricultural industry; this good or bad fortune is entirely dependent on the seasonableness and amount of rain during the year, and there is no possibility of foretelling how the elements may favour us. Land Revenue, which constitutes nearly one-fourth of our total resources, is naturally directly dependent upon the course of the season, and indirectly the same factor affects returns from Salt, Excise, and Customs. That Excise returns are directly influenced by the fortunes of the agriculturist, may be clearly seen by noting the following figures showing the variations of Excise revenue in the Bombay Presidency during the last few years, and the manner in which the returns correspond with the better or worse fortune of the people, and were affected by the great recovery in 1901-1902:—

1898-99	1899-1900	1900-1901	1901-1902	1902-1903 Revised estimates
£	£	£	£	£
62,184	709,165	675,565	702,196	715,000
Percentage of increase over preceding year				
4·5	−7·0	−4·5	4·0	1·8

Customs revenues too, depending so largely on the importation of cotton goods imported chiefly for the use of the peasantry, are affected by the conditions which make or mar their prosperity.

Further, apart from climatic influences, the Customs returns have, for some years past, been affected by the variations in the countervailing duties on sugar, which there was no possibility of estimating beforehand. In addition to fluctuations under the abovementioned important heads, our Opium revenue is, as is well known, a very uncertain factor in our revenue, and, further, during the last three years we have had unexpected windfalls through the movements of troops on the Indian Establishment, for foreign service, and through payments by the British War Office for stores and material supplied with those troops.

I trust that the figures which I am now about to present will approximate more closely to results than has been the case with those of the year now drawing to an end, although, as I have shown, our Indian conditions do not admit of a really close estimation. We are bound to be prudent in our forecasts. If the elements are favourable, a greater or less expansion of revenue exceeding those prudent forecasts will certainly result whilst, should the season unfortunately prove seriously unfavourable a shrinkage will result which would completely change the situation if the estimates were less cautiously framed.

PREMISSION OF TAXATION.

The results of the last four financial years have shown the following surpluses estimated and realised:—

	£
1899-00 (Accounts)	2,774,623
1900-01 Do.	1,670,204
1901-02 Do.	4,950,243
1902-03 (Revised Estimate) ...	2,738,500

And these surpluses have been obtained notwithstanding the fact that the period under review commenced with a terrible famine, which unfortunately followed previous, though less severe, catastrophes of the same nature. They afford the strongest evidence of the recuperative power of the country, and of the efficiency of the measures which have been taken by the Government in years past for its development.

Last year at this season, when dealing with this question of surpluses, I stated that although confident of the future, we considered it prudent to see the results of yet another twelve months, before deciding as to the advisability and prudence of the remission of taxation on a large scale. The results of the closing financial year have been such as to confirm our confidence in the future, and it is now our special good fortune to be able to announce that after mature consideration we feel ourselves justified for the first time since 1882 in deciding on important measures in the direction of remission of taxation.

It is most gratifying to be able to make this announcement, both from the point of view of relief to the tax-payer and from that of the accumulated evidence of the material welfare of the mass of the people.

In view of the present satisfactory situation it is the opinion of the Government of India that it is neither desirable, nor good financial policy to continue levying taxation at present rates, yielding such large recurring surpluses as have been realised during the last four years. It is true that our expenditure is necessarily increasing with the increasing development of the country, and some of our present sources of revenue do not show much sign of elasticity, but, for the present, our receipts are in excess of our needs, and even should it be necessary some years hence to seek the means of increasing revenue, we hold that we are not justified in continuing taxation at its present level during an interval which we trust may be prolonged.

The question of the direction in which remissions of taxation might be made so as to afford the most direct relief in the most suitable manner, to the population at large, has occupied our most anxious attention, and we have finally decided to reduce the Salt Tax in India, exclusive of Burma, from Rs.2-8 per maund to Rs. 2, and to exempt from Income Tax all incomes below one thousand rupees per annum.

As regards the Salt Tax, in our opinion based on the most exhaustive inquiries, it does not, at its present rate, press hardly on the mass of the people, the actual impost per head being trifling. It is, however, paid in the main by those who can least afford to contribute anything, and we hope that the remission of even a trifling burden may prove a boon to the poorest class of tax-payers. Further, we hope that a reduction in the salt duty combined with the progressive cheapening of the carriage of salt, by the development of communications will lead to such greater consumption as will not only benefit the health of the people, but will also permit of the greater use of salt with profitable results, for cattle and in various processes of manufacture.

Finally from the financial point of view, a reduction of the Salt Tax has a very special recommendation, in that it will provide a reserve which can be immediately and rapidly made use of by once more increasing the rate, should such exceptional misfortunes as war or disastrous famine suddenly create an abnormal strain on our resources. At present we have no such reserve as is provided by the conditions of the Income Tax in England, and from the financial point of view, it is of the highest importance that in such exceptional circumstances as I have indicated, and as might possibly arise, we should be in a position, without delay or complications, to add, say, at least one million sterling to our annual revenue.

As regards the raising of the limit of exemption from Income Tax, we believe that the tax on incomes under a thousand rupees, is in the main paid by petty traders, by clerks in commercial and Government offices, and by pensioners, who, small as is the present impost, feel it to be a severe burden. We are very glad to relieve a generally highly deserving class of the community of this burden, which weighs particularly heavily on widows and orphans in receipt of small pensions barely sufficing for the necessaries of life. Moreover, we have reason to fear that it is in the lower categories of incomes that hardship is perhaps felt in the matter of inquisitorial proceedings on the part of assessors, who, possibly, sometimes fix assessments at unjustifiably high rates, and we hope by raising the limit of taxation to greatly reduce and simplify the work of assessment. I may add that a specially gratifying feature of the situation is, that although we feel ourselves justified in reducing our revenue returns by a sum approximating £1,393,000, as a result of the remissions of taxation on which we have decided, we are nevertheless able to estimate for receipts from revenue in the coming year, falling short by only £537,100 of the returns, according to our Revised Estimate, for the closing year.

BUDGET ESTIMATES, 1903-1904.

Our estimates of Receipts and Expenditure for the forthcoming financial year result in an anticipated surplus amounting to £948,700, as regards total Imperial revenue and expenditure; but, it will be observed that to meet Provincial expenditure, Provincial balances will be drawn on to the extent of £1,383,500. I should mention, however, that provision has been made in the budget for reconstituting such Provincial balances as will require assistance, so that the full minimum may be in hand at the close of the coming financial year. Such assistance will be given to the Central Provinces, Punjab, and Bombay. The remaining Provinces will hold balances showing an aggregate excess over minimum fixtures, amounting to £438,600.

REVENUE.

The principal items of estimated increase in revenue as compared with the revised estimate of 1902-1903 are as follows:—

	£
Land Revenue	621,200
Stamps	75,000
Excise	127,500
Railways	306,900
Receipts, Military Department	119,000

The above with minor increases result in a total anticipated increase of revenue amounting to £1,291,700.

The increase in Land Revenue is principally in Bombay, where £378,200 is due to a return to more normal conditions, whilst it is estimated that an enhancement of £100,300 will occur in Burma, owing mainly to the revision of settlements in Upper Burma. £61,000 is the increase due to Berar.

£28,000 of the increase in Stamps is due to the inclusion of Berar accounts, and it is estimated that the returns in Madras will exceed by £ 12,700 those in the current year.

We estimate that a further improvement over the high Excise returns realised in the current year will yield an additional £46,700 in Bengal and the United Provinces, and £33,300 in Burma, whilst £43,300 of the total anticipated increase is due to the inclusion of Berar accounts.

The increase of £306,900 in Railway Revenue is mainly attributable to anticipated considerable improvement in coal traffic on the Bengal-Nagpore Railway, and moderate increases are allowed for on the East Indian, the Rajputana-Malwa, and the Burma Railways.

The net increase of £119,000 in Army Receipts is the difference between an enhancement of £184,600 expected in the Home estimates, and a reduction of £65,600 in receipts in India.

On the other hand, we anticipate the following important decreases:—

	£
Opium	121,500
Salt	1,086,700
Customs	273,400
Other heads (including Assessed Taxes)...	113,300
Interest	141,600
Mint...	51,400
Irrigation	39.700

The above differences, together with the decrease of £1,200 under "Other Public Works," amount to a total decrease of £1,828,800.

The net decrease resulting from increases under some heads and decreases under others, as above noted, is estimated at £537,100.

As regards Opium, we have not felt justified in assuming that the relatively high prices obtained during the later months of the closing financial year will be maintained, and we have for the purpose of our present estimate assumed an average price for the coming year of Rs. 1,100 per chest.

As regards the heavy falling off in the anticipated receipts from Salt, we have taken £1,113,300 as the diminution to be anticipated from the remission of duty, and we have added £26,600 which, we hope, may be realised by increased consumption in part as a result of the lower duty.

In our Customs Revenue we allow for a considerable falling-off, a large proportion of which, about £90,000, is due to the anticipation of very small receipts from countervailing duties on sugar. We estimate for a decrease of £50.000 in the duty on silver, as the imports in the current year appear to have been abnormal, and we also anticipate a reduction of about £163,000 in the export duty on rice, as the Burma trade in the current year has been unprecedentedly large.

The principal reduction under "Other Heads" is in Income Tax receipts. The raising of the taxable limit will, it is estimated, result in a loss of £240,000, while it is expected that there will be an increase of £15,300 owing to the normal growth of the Revenue, thus reducing the net deficiency to £224,700. This decrease is, however, to a considerable extent compensated by increases in other minor categories of receipts falling under this general head.

The decrease under "Interest" receipts is chiefly due to an estimated reduction of £120,700 in the amount to be received in England. The sums available for investment by the Secretary of State will be somewhat smaller than during the closing year, and the rates of interest obtainable are likely to be lower.

Under "Mint" receipts we anticipate a decrease in dollar coinage and copper coinage, and consequently in the receipts therefrom.

The decrease in Irrigation occurs in the United Provinces and the Punjab, where it is anticipated that collections to be made in the coming kharif season, on account of irrigation, will be smaller than in previous seasons.

EXPENDITURE.

Under Expenditure, for the forthcoming year, we anticipate, as compared with the Revised Estimate for 1902-1903, increases of importance under the following heads:—

Direct Demands on the Revenue ...	647,700
Post Office	90,800
Telegraph	94.400
Salaries and Expenses of Civil Departments	607,000
Railway Revenue Account	426,600
Irrigation	149,400
Other Public Works	394,200
Army Services	536,400
Special Defences, 1902	120,000

These increases bring up the total increase of Expenditure to £3,066,500.

The heavy increase under Direct Demands on the Revenue is in great part due to the inclusion of Berar expenditure, to the amount of £261,600, and £94,700 is due to increase of Opium expenditure, on the assumption of an average instead of the short crop of last season. The balance is chiefly under Land Revenue, Excise, and Forests. A larger programme for Survey and Settlement is included in Land Revenue expenditure.

The increase in Post Office expenditure is in part due to a payment of £20,000 under a new contract for a fast Mail Service in the Persian Gulf, and a sum of £19,300 has been provided for the improvement of the pay of Postmasters.

Under the Telegraph Department there is an addition to expenditure on account of a sum estimated at £38,000 for the guarantee payable by Government under the agreement for the reduction of charges on foreign messages. The remainder of the increase is mainly due to increased provision for stores and new telegraph lines.

Under 'Salaries and Expenses of Civil Departments,' an increase of £78,000 is due to the inclusion of Berar accounts. Other increases are chiefly under Courts, Police, Education and Medical, and whilst, in the closing year, there were considerable lapses under these heads, the present budget makes full provision for all anticipated expenditure.

The heavy addition of £426,600 under the Railway Revenue Account is due to increased interest charges on additional capital and to larger working traffic charges on increased mileage. But it must be remembered that there is considerable compensation for this increased expenditure in increased general traffic.

The increase of £149,400 under "Irrigation" is accounted for by interest charges, £ 27,000 on additional capital expenditure, and to new Minor Works, for which £129,500 has been estimated. Further, of the special grant of 25 lakhs made in 1902-1903, £ 60,000 remained unexpended at the end of the year, whilst an allotment for the full sum has been repeated for the coming year.

Of the £394,200 noted as increase under Other Public Works, £ 266,600 are due to the special grants now being made to Local Governments, and £34,500 are estimated for expenditure under Berar accounts.

Army Services expenditure shows an increase of £ 536,400, of which £123,700 is due to the transfer of the Hyderabad Contingent expenses to this account. The balance is chiefly due to the non-repetition of savings secured during the closing year on account of the employment of troops on Imperial services.

As a set-off against the above increases of expenditure, we estimate for decreased payments under the head of "Interest" of £132,900, and £246,400 under Miscellaneous Civil Charges; these, together with an estimated decrease of £6,700 under Mint, give a total decrease of £386,000.

The net result as regards expenditure is an estimated total increase of £2,692.300.

SUMMARY OF BUDGET RESULTS.

We may now consider the results of the Budget I have presented, as regards capital accounts, and requirements during the coming year.

Our estimate of Revenue, and Expenditure chargeable against revenue, closes with a surplus of £948,700. This surplus we carry forward to the second part of our statement dealing with Capital and Debt transactions and including Deposits, Remittances and Advances. Our total estimate for Capital expenditure (not chargeable to revenue) on Railways and Irrigation amounts to £8,101,900, of which sum, £5,334,700 is for State Railways, £2,100,500 for the account of Railway Campanies and £666,700 for Irrigation Major Works. In addition to the above, we have to find £690,000 for discharging Permanent Debt, and £ 1,509,000 for discharging Temporary Debt. Thus the gross total of our Capital requirements amounts to £ 10,291,900.

To meet these requirements we have in addition to the surplus of £948,700, and the net receipt of £192,600 under Deposits, Advances, and Remittances, a sum of £ 3,133,000 to be raised by Railway Companies. We further propose to increase our Permanent Debt by £ 3,333,300 including a loan of 2 crores to be raised in India, and we shall also procure £595,400 by addition to the Unfunded Debt.

These sums amount in the aggregate to £ 8,203,000 and the balance required to meet the total Capital Expenditure of £ 10,291,900 will be found by a reduction of our closing balances in India and in England by £ 2,088,900.

The final result will be a closing balance on March 31st 1904, in India, of £ 11,496,301, and in England £ 3,934,637.

As regards the proposed rupee loan, I should say that it is possible that we may not require to raise the full amount noted but the estimates of receipts have been calculated rather more liberally than has latterly been usual, and in making an announcement, we consider that it is well to be on the safe side.

The present intention of the Secretary of State is to draw bills amounting to £ 17,000,000, This figure is omitted from both sides of the account above summarised.

GENERAL FINANCIAL POSITION ON THE BASIS OF COMMERCIAL VALUE OF ASSETS AND LIABILITIES.

The credit of a country largely depends on the outstanding amount of its public debt. The public debt of India on March 31, 1902, including temporary and unfunded debt, liabilities on account of Post Office Savings Banks, Provident Funds and minor items, was £ 222,474,000.

This is relatively a small sum, being only the equivalent of about three years' revenues, but the figure in itself may seem somewhat large to those who have not realised the great value of the assets held, against this debt, by the Government of India. It seems to me that it would be well to explain the nature and value of these assets and to submit a statement of our financial position from the purely commercial point of view.

From the purely accounts point of view, a statement of our position is annually included in the accounts published by the Secretary of State, and this statement whilst showing correctly, as regards book-accounting, the total amount expended on productive public works, such as railways and canals, does not allow credit for their actual market value. As a purely commercial calculation, I have arbitrarily, but I think fairly, capitalised the value of State railways and canals at 25 years' purchase of net annual average revenue, for the three years ending March 31, 1902, and such capitalised value amounts to £ 264,065,000. In addition to this asset, we held, at that date, cash balances in England and India, and balances in mints, small coin depots, etc., amounting to £ 20,713,000, as also £ 3,454,000 in the Gold Reserve Fund, whilst a sum of £ 12,754,000 was due to Government on account of advances to Native States, Corporations, and other public bodies, including £ 2,266,000 due by cultivators for takavi loans. These sums brought up the total commercial value of our assets on March 31.1902, to £ 300,996,000.

Against these commercial assets we must set off the amount of the Public Debt, already noted as £ 222,474,000, and the capitalised amount of our liabilities on account of the railways, and some minor obligations. The former, including the capital value of terminable annuities created for the purchase of the four old Guaranteed Companies, the capital raised through Companies working purchased railways, and the capitalised amount at 25 years' purchase of guaranteed interest payable to the new Guaranteed Companies, amounted to £94,787,000, whilst minor obligations amounted to £5,547,000, thus bringing up our total commercial indebtedness to £322.808,000.

According to this calculation the balance of our commercial indebtedness on March 31, 1902, amounted to £21,812,000.

We should, I think, however, take into account our assets and liabilities in connection with the two remaining old Guaranteed Companies' railways, the Bombay-Baroda, and the Madras. The capital value of these assets at 25 years' purchase of net annual average share of revenue payable to Government for the three years ending March 31, 1902, was £20,842,000. The liability in connection with the same cannot be stated definitely, since it will, in the end, depend on the price at which the railways may eventually be purchased by Government; for the purpose of my commercial calculation, I have, however, assumed the liability as equivalent to 25 years, purchase of the average annual payments of interest during the three years ending March 31, 1902, and this amounts to £24,824,000.

Taking, then the two remaining old Guaranteed Companies' railways into account, on the basis I have assumed, I must add £3,982,000 to our liabilities, and admitting this calculation, we still only show a total liability, for excess of commercial liabilities over assets, of £25,794,000.

I think it may be fairly held that the position is even better then I have shown by the calculation of commercial values, on an arbitrary basis, and it must be remembered that in our railways and canals we have a steadily improving property.

There are few States in Europe, or elsewhere, which can boast of such a thoroughly sound financial position.

COINAGE, CURRENCY AND EXCHANGE.

During the past year our conage operations, as regards rupees, have been limited to recoining rupees of the 1840 issue, and coining on account of Native States. The amount thus coined on Government account up to the end of February was Rs. 7,10,11,122 and for Native States Rs. 2,98,86,000. It must be remembered that the coinage undertaken on Government account added nothing to our circulating currency.

Since the beginning of the current calendar year there have been very heavy demands for money, in great part in connection with the disposal of the bumper rice crop in Burma and the large cotton crop in Bombay and Central India These demands have been largely met by the increased sale of Council Drafts, which will reach, according to our Revised Estimate, the total of £ 18,261,000, comparing as follows with those of preceding years:—

YEARS.	Amount £
1901-1902	18,519,071
1900-1901	18,300,277
1899-1900	19,067 022
1898-99	18,692,377
1897-98	9,506,077

But this large sale of Council Bills has by no means sufficed to meet the demand on foreign account for rupees in India, and very considerable sums in gold amounting to approximately 4 1-2 millions sterling have been shipped to India, chiefly from Australia, up to the end of February, besides a total net importation of silver bullion, up to the same date, approximating 4 millions sterling. Of the silver importation, however, a large amount was for dollar coinage and for consumption in the country, but a certain proportion was apparently imported by speculators for a rise in silver, as a profitable method of remittance.

Our currency balances have naturally been strongly affected by the bullion importations and demands for rupees, and our reserve of silver coin fell from R15,55,66,000 on November 30 to R9,01,73,000 on February 22, whilst the amount of gold held increased during the same period from £5,801,389 to £8,464,599. The stocks of both silver and gold have, however, since increased, the former to Rs. 9,90,90,000 and the latter to £9,073,853, on 7th March. In view of the large importations of gold bullion and the decreasing stock of silver coin, we decided at the end of February to purchase £300,000 of silver in London, so as to be fully prepared for the coinage of rupees should circumstances require it and our then existing stock of silver prove insufficient. At the time that we made the purchase, besides our stock of rupees in the Currency Reserve, we held in the two mints approximately Rs. 1.15,00,000 in withdrawn 1840 rupees, and silver bullion and bars obtained from the melting of such withdrawals. Our purchase was, therefore, simply a precautionary measure, and I allude to the fact to show that we are not unmindful of our responsibilities in the matter of providing currency.

During the year, our Gold Reserve Fund has increased from £3.454,246 to £3,810.730, and substantially the whole of the latter amount is now invested in Consols, The Fund is increasing slowly but satisfactorily.

Our exchange operations, as indicated by the rates obtained for Council Drafts, have been very favourable during the closing year. The average rate, to date, for the rupee, has been 16·0005d. as compared with the rates noted below, for the four preceding years:—

1898-1899.	1899-1900.	1900-1901.	1901-1902.
d.	d.	d.	d.
15·978	16·067	15·973	15·987

I may point out that our position, as regards currency and exchange, is now somewhat as follows:

We have virtually relegated our rupee currency to the position of a token currency and we are now practically in the position of bankers who have issued a certain amount of fiduciary currency (whether paper or metal is immaterial), and to maintain the value of this fiduciary currency, we are bound to be in a position to exchange it for gold when presented for conversion to meet legitimate trade requirements. As I have already mentioned, we hold in the Gold Reserve Fund a sum of £3,810,730, and in the Currency Reserve we have about £9,703,853 also in gold. The gold in the Currency Reserve flows freely in and out according to circumstances and monetary conditioon, but the demand for the metal is generally small. Gold coins, though demanded by bankers, seemingly chiefly for remittance purposes, are apparently but rarely used in local circulation, and private demands for export are limited by the action of Government in curtailing the sale of Council Bills whenever exchange approaches export point, gold being remitted, when necessary, to the Secretary of State in substitution for sales of Council Bills. The position of gold in the Indian Currency Reserve may, I think, be compared with that of gold in the Bank of England, which is held at the free disposition of the public, the difference being that the demands in India are comparatively small for the reasons I have given. The gold in the Gold Reserve Fund is held under conditions more nearly resembling those under which gold is held by the Bank of France. It will only be when the temporary curtailment of Council Bills is found insufficient to check a fall in exchange, and when the gold in the Currency Reserve is exhausted, i. e., when the balance of indebtedness is seriously adverse to India to an extent, that we need hardly anticipate, that any serious demand can arise on the Gold Reserve Fund.

There are both advantages and disadvantages in having a silver instead of a paper fiduciary currency. The silver always has an intrinsic value of high porportion to the nominal value of the circulating medium, but that value is fluctuating and has an unfortunate present tendency to depreciate. A note has no intrinsic value, and there can therefore be no question of fluctuation in its value.

CIRCULATION OF CURRENCY NOTES.

During the past year the circulation of currency notes has considerably increased. I submit the two following statements, (1), showing the gross circulation of paper currency notes in recent years, and (2) the circulation excluding the amounts held at the Government Treasuries and by the Presidency Banks at their Head Offices in lakhs of rupees:—

	1899-1900.	1900-1901	1901-1902.	1902-1903 (11 months only.)
Statement I.				
Average	2796	2388	3003	3356
Maximum	2927	3078	3186	3558
Minimum	2620	2790	2768	3125
Statement II.				
Average	2339	2336	2316	2562
Maximum	2441	2512	2440	2735
Minimum	2194	2285	2239	2393

It will be observed that the average circulation in statement (2) is considerably above that of the preceding year.

Last year I mentioned that we had under consideration the finding of means to popularise the circulation of notes. After a very careful consideration of the question, and consultation with some of the best authorities in India, we decided to make an experiment in the direction of creating a universal five-rupee note, payable at all Treasuries throughout India except Burma. The measures in connection with this decision have been legalised by an Act passed on March 13th of this year, but it will be some time before notes are issued to the public, as we are still engaged in considering the best form of note as regards the class of paper to be used to secure durability. We shall take special measures with the object of securing that these universal five-rupee notes be cashed without difficulty at all local Treasuries, and we hope in course of time to render them as popular throughout India as the present five-rupee notes already are in the Bombay Presidency. Should our experiment in the matter of a universal five-rupee note succeed, we shall in due time consider the advisability of issuing also a universal ten-rupee note. I must point out that the great difficulty in connection with the creation of such universally payable notes lies in the danger that they may be used for remittance purposes, but against this we shall take certain precautions.

PRESIDENCY BANKS.

At the beginning of the winter season we held an informal conference which was attended by the Managers of the three Presidency Banks and some of our best official experts, and as a result of the discussions, we are now about to make proposals to the Secretary of State for some important modifications in existing arrangements with the Presidency Banks. I regret being unable to announce the decisions to-day, but I feel confident that they will be such as will meet with general approval, and I trust that in the end they will prove advantageous to the Presidency Banks, although on some points we have appealed to their well-known public spirit to make some possibly temporary sacrifices in the interests of the general commercial community.

I submit the following statement of Government balances held by the Presidency Banks (in thousands of rupees):—

GOVERNMENT BALANCES WITH THE PRESIDENCY BANKS.

Month	1898	1899	1900	1901	1902	1903
January	2,73,41	2,73,84	2,48,75	2,64,54	2,85,89	3,07,63
February	2,74,04	2,72,31	2,56,23	2,84,73	2,97,16	3,32,02
March	3,19,63	3,38,07	2,79,18	3,15.79	3,11,24	..
December	2,68,65	2,38,75	2,48,90	2,82 02	3,05,84	..

I would ask those who may be inclined to consider that the Banks might receive further assistance from Government in this direction, to remember that according to our arrangements with the Banks the amounts which Government are under obligation to hold on deposit with them are, respectively—

	Lakhs
Calcutta	35
Bombay	20
Madras	18
Total	73

It will be observed that these obligatory sums have been very largely exceeded. Further, we have continued to show our readiness to assist the Banks in meeting demands for money in the busy season, and we are glad to note that, notwithstanding the recent great demand for money, the Presidency Banks' rate has not exceeded 8 per cent.

FOREIGN TARIFFS.

Although our own Customs tariff is, with the exception of the countervailing sugar duties, on a simple basis, we do not escape a good deal of trouble and much correspondence in connection with changes in the tariffs of foreign countries likely to affect Indian trade. It is self evident that our own tariff being very low, we can have little to offer to any foreign State to induce them to treat us with special favour in the matter of tariffs, and this position will continue unless we should be forced to accept a serious change of policy and to adopt an undesirably complicated tariff, raising and varying our duty rates to meet the kaleidoscopic changes in the tariffs of others.

Our chief troubles during the past year have been due to changes in the French and Persian tariffs, and to changes in the system of bounties in beet sugar-producing countries, whilst now we are inquiring about the reported change in the Japanese tariff, affecting indigo, and into the possible effect on our trade of the new arrangements in China.

As regards the French tariff, after prolonged negotiations in Europe an arrangement has been made, under which India still continues to enjoy the minimum tariff, to the great advantage of our coffee planters. With Persia we unfortunately had no proper commercial treaty, and we were consequently in a difficult position to negotiate. The tariff recently introduced is still very high as regards our interests, but both the Government of India and the British Foreign Office have been giving unceasing attention to the question. Some important modifications on the original proposals were secured, and further steps are being taken for the protection of our trade interests.

COUNTERVAILING DUTIES ON SUGAR.

It was agreed at the Brussels Conference to restrict by international agreement the protective duties that may be imposed in the sugar-producing countries, and to abolish all kinds of bounties on the production or export of sugar. A convention was drawn up giving effect to this decision, and requiring the contracting Powers either to impose countervailing duties on the sugar imported from countries which continue to grant bounties, directly or indirectly, or to prohibit altogether the importation of sugar from such countries.

The Government of India were represented at Conference but did not become a party to the Convention, preferring to retain for the present complete liberty of action.

At the Conference it was decided that the bounty system should be allowed to continue unchecked until the 1st of September 1903, and this decision made it necessary for us to devise intermediate measures to protect the Indian producer from the competition of bounty-fed cheap beet sugar, the price of which has been artificially lowered by the continental trade combinations. An Act was accordingly passed on the 6th of June 1902 empowering the Governor General in Council to impose a special duty on the sugar imported from any country in which the rate of taxation on foreign sugar exceeds the Excise duty on home-grown sugar by more than a fixed maximum of 6 francs per 100 kilos of refined sugar, and 5½ francs per 100 kilos of raw sugar. The parties to the Brussels Conference considered that a protective duty of this amount would not allow a sufficient margin for the operations of cartels or combinations of sugar refiners, and they held that when the protective duty exceeded the above rates a special duty of half such excess would be sufficient to neutralise the depression in prices that might be created by the cartels. This formula appeared to be suitable to the conditions prevailing in Germany and Austria-Hungary, where the cartel system has been elaborated, and the rate of duty. worked out on the above principle, corresponded roughly with the difference, as calculated by experts, between the export price of sugar and the average cost of production in those countries. The Government of India therefore adopted this formula as a provisional measure, and on the 6th of June 1902, special duties were imposed under the new Act, on sugar imported from a Germany and Austria-Hungary. The provisions of the Act were subsequently extended to sugar imported from France, Denmark, Russia, and the Argentine Republic. Measures have also been taken to ascertain the countries of origin of all sugar imported into India, in order to prevent the evasion of the countervailing duties by importation by indirect routes.

The practical effect of the new duties has been to close, temporarily, the Indian market to the direct importation of German and Austro-Hungarian sugar, and to encourage imports from such beet-growing countries as Holland and Belgium, which do not maintain high protective duties. The imports of cane sugar from Hongkong, Java, and the Straits Settlements, have also been largely increased.

It has been announced in the public telegrams that all the Powers who joined the Brussels Convention have now formally ratified their acceptances, and it may be presumed that the provisions of the Convention will be put into force on the 1st of September 1903. On that date, the parties to the Convention are bound to abolish all sugar bounties, and should they be completely abolished, the position might become such as to justify the abolition of all countervailing duties in India. On the same date, the Act passed in June last will, unless specially extended, cease to be in force. It appears, however, probable that in September next large stocks of bounty-fed sugar will be in hand in the beet-growing countries, and it may possibly prove necessary to consider the necessity of further temporary special measures, until these stocks have been exhausted and normal conditions restored.

No decision has yet been arrived at with regard to the adherence of India to the Brussels Convention, but we are at liberty under the terms of the Agreement to accept it, should it hereafter appear desirable.

I append a statement of the imports of sea-borne sugar, and also of the sums realised from the countervailing duties.

IMPORTS OF SEA-BORNE SUGAR FROM OTHER COUNTRIES INTO BRITISH INDIA.

Country.	1898-99.	1899-1900.	1900-1901.	1901-1902.	1902-1903. April 1902 to January 1903 (ten months).
Refined.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
United Kingdom...	34465	65121	119172	188330	26518
Austria-Hungary...	1063737	777831	1321310	2257928	878763
Germany	413971	60025	41190	577731	145641
Mauritius	1797607	1417115	2081156	1759203	1518499
China-Hongkong...	185182	316975	487439	182561	410707
Java	16250	190553	225247	310592	493806
Straits Settlements	75656	79990	144166	62186	203866
Belgium	30350	706	1467	2055	182516
Holland	1	311	490	500	73647
Other Countries ...	3841*	26502*	55199*	87336*	90437*
Total	3764910	2935992	4841635	5121103	4293110

* Includes figures for Egypt and Ceylon.

NET RECEIPTS FROM THE COUNTERVAILING DUTIES.

1899-1900.	1900-1901.	1901-1902.	1902-1903.
£	£	£	£
56,783	140,465	244,398	70,381

CUSTOMS ADMINISTRATION.

The Government of India have received representations from commercial bodies on the questions of the desirability of the care of commercial interests being made a particular function of some Government Department, and also on that of reform in our Customs administration, particularly with regard to the simplification of procedure and continuity of service in thes Customs Department. These are questions on which, in principle, we fully sympathise with the ideas of the commercial community, and that such is the case is evidenced by the fact that Government had already moved in both matters before there was any special indication of public interest therein. It is some two years since the question was mooted of the desirability of having a section specially charged with the consideration of commercial interests in the Finance and Commerce Department. During that period, opinions on the question have been received and various suggestions considered; finally, a definite scheme has been formulated which is now under the consideration of the Secretary of State. Until we learn what the decision may be, it would not be proper for me to enter into the details of our proposals, but I may say that there is not the least fear of the proposed commercial section becoming a bureau of dry statistical information with the addition of lists of the addresses of traders. Our idea is to create an active living institution in which all questions relating to trade and industry will be considered and primarily dealt with, whilst information will be collected which we trust will prove equally useful to Government and to business men. Our present Statistical Department will be included in the new section, with a distinct head, subordinate to the Director General of the section, which will include two distinct divisions, Commercial and Statistical.

With regard to Customs administration, I may say that this matter has occupied my attention for a long time, and it is more than a year since Government referred to a departmental committee certain questions connected with our Custom House system, and we subsequently requested another committee, on which we had the valuable assistance of commercial representatives, to formulate proposals for the improvement and simplification of Customs procedure. Something has already been done in this direction, and I believe that the commercial community are fully sensible of the beneficial results. The larger reforms which have been suggested will also receive the most careful consideration, but it must be remembered that the Customs administration being under the Local Governments we cannot move as quickly as might possibly otherwise be expected.

ARMY SERVICES.

We are still continuing the work of providing for increased efficiency of the army, and more particularly by expenditure in the various Departments connected with Supply, Transport, Armament and Mobilisation. The following figures show the net Military expenditure during the last five years:—

	£
1899-1900	14,165,743
1900-1901	14,285,525
1901-1902	14,786,342
1902-1903 (Revised Estimate)	16,234,900
1903-1904 (Budget Estimate)	16,652,300

Included in the sums placed at the disposal of the Military Department are large amounts for Ordnance Factories. We have so far sanctioned the following amounts on this account and the sub-joined statement shows the sums allotted and spent, to date, on different establishments:—

Statement showing the probable expenditure to end of 1902-1903 on the various Government manufacturing establishments, and the grants allotted for 1903-1904.

NAME OF FACTORY.	Total amount of estimate (Military and Military Works.)	Total probable expenditure to 31st March 1903 (Military and Military Works).	Total grants allotted for 1903-1904 (Military and Military Works).
	£	£	£
Cordite Factory, Wellington	196238	180394	10000
Rifle Factory, Ishapore	257333	60977	142000
Gun Carriage Factory, Jubbulpore	177938	74619	54251
Ishapur Rolling Mills	167829	2300	84035
Gun Factory, Cossipore	10680	Nil	7000
Total	803073	318290	297285

These are large grants, but I would again emphasise the fact that not only will the expenditure have valuable results from a military point of view, but it will prove of direct benefit to the people of India by lessening the cost of war material; providing well-paid employment for labourers and artisans; assisting the education of the people in mechanical trades; and reducing the drain on our resources for payment abroad.

We anticipate that manufacturing will commence in the Cordite Factory about the end of 1903; in the Ishapur Rifle Factory about the end of 1904, and in the Gun Carriage Factory, Jubbulpore, the Rolling Mills, Ishapur, and the Gun Factory at Cossipore in the spring of 1905.

PUBLIC WORKS.

The following figures show the comparative Capital expenditure on Railways for five years:—

	£
1899-1900	5978520
1900-1901	5317763
1901-1902	5415199
1902-1903 (Revised)	6597200
1903-1904 (Estimate)	
Capital expenditure on open lines	3350700
Capital expenditure on lines under construction	2271600
Capital expenditure on new lines recently commenced	1183800
Capital expenditure on new lines to be commenced next cold weather	527200
Total for 1903-1904	7333300

On April 1st, 1902, the total length of railways was 25,378 miles, classified as follows:—

5'-6" gauge	14057
Metre gauge	12553
Special 2'-6" and 2'-0" gauges	768
Total	25378

To this mileage has been added during the current year:—

	Miles
5'.6 gauge	272
Metre gauge	697
Special narrow gauges	127

bringing up the total addition to open lines to 1.096 miles, and we anticipate adding approximately another 654 miles during the coming financial year.

These are important additions to our railway communications, and experience has shown their great value in mitigating the effects of famine, and in opening up new districts, and providing profitable markets for the agricultural population,

PROVINCIAL SETTLEMENTS.

As regards the new settlements with Provincial Governments, I had expected to be able to make some definite announcement at this season, but the matter is one of such great importance, and the questions involved are so complicated that it was only in the late autumn that we were prepared to formulate definite proposals to the Secretary of State, and these are still under his consideration.

MUTUAL CREDIT AND AGRICULTURAL BANKS.

Again, I must express my regret at being unable to announce any definite decision. The question is clearly one of the highest importance, and anxious as we are to proceed. every care must be taken to avoid as far as possible, mistakes at the outset. The opinions of Local Governments and authorities to whom the report of the Conference on this question was referred have been received, but they have not been sufficiently long before us to enable us to formulate our definite proposals to the Secretary of State.

REMISSION OF LAND REVENUE AND SPECIAL GRANTS-IN-AID.

I mentioned in my Statement last year that we had decided to remit £1,321,500 of arrears [illegible] land assessment in distressed districts. This has been done, and we continue the same policy of assistance to any sections of the agricultural population, which, as the result of famine, may [illegible] in need thereof, and we have again sanctioned [illegible] special grant of 25 lakhs for minor irrigation works. I may mention that during the closing financial [illegible] it was only found possible to profitably spend 16 lakhs out of the 25 lakhs sanctioned. I may here remind those who advise us to "irrigate India," as a panacea for all troubles from drought and famine, that even in India water will not flow up hill, and that irrigation schemes require much time for careful preparation, and more time and the greatest care for profitable execution.

The special grants-in-aid made last year to Provincial Governments for expenditure on Education, Public Works, Medical requirements and Provincial administrative purposes, were not fully expended. From one point of view it is a matter of regret that it was not found possible to expend the whole sum which was placed at the disposal of the Provinces, but, on the other hand, the fact that the money was not all spent is a satisfactory proof of the care exercised in its expenditure. This year we have decided to distribute among the various Provinces, excluding Burma, a special grant of 40 lakhs to be devoted to Public Works, such as Jails, Police Quarters, Court Houses, Provincial Roads, etc., and we believe that the money can be spent with real advantage. We have not made any special grant to Burma on this head, as the Government of that Province has a very large balance, accumulated during the period of the last settlement, and which is still at its disposal for Public Works.

FAMINE.

We may congratulate ourselves upon the favourable results of last year's monsoon, a prolonged break in which at one time threatened disaster; but the rainfall was resumed in time, and the result was to add to the happiness and prosperity of the people, and was immediately reflected in our Revenue collections. The rice crop in the Central Provinces constituted an unfortunate exception. It very generally failed, and the failure, coming as it did upon the top of successive years of trial, has caused considerable distress. The distress is fortunately not very wide-spread, but already some 36,000 persons are in receipt of relief. In some districts of Upper Burma also insufficient rainfall has resulted in a short yield of rice. The winter rains in the North-Western portion of India have again been scanty, and the spring crops in unirrigated areas, specially in the Punjab, have suffered in consequence; but it is not anticipated that anything in the shape of serious distress will result. With these exceptions our direct famine expenditure during the closing financial year is estimated at £313,500. In connection with famine questions I may mention that the total outstanding for loans granted to Native States, chiefly for famine purposes, is now about 211 lakhs; in addition to this sum, loans have been raised by Native States in Bombay, in the open market, under Government guarantee, to the amount of about 33 lakhs.

As announced at the Durbar at Delhi, we have remitted three years' interest on the loans granted or guaranteed by Government, and we have since decided that to assist very small States who had raised petty loans in the open market, the outstanding balance of principal up to Rs. 2,000 shall be paid off by Government during the current year, and be replaced by Government loans at 4 per cent. Our estimate of the amount thus to be paid is Rs, 1,14.000. I trust that this latter arrangement will prove a substantial assistance to the very small States, by whom the burden of interest and repayment of principal on even the most petty loans must be severely felt.

ECONOMIC PROGRESS.

I think it may be well that I should endeavour once more briefly to review the economic situation, and to deduce, from the consideration of the question, such conclusions as may be possible regarding the prosperity of the people taken as a whole. I say advisedly taken as a whole, because those who have been inclined to criticise previous statement of opinion on this subject have founded their arguments as to the alleged impoverishment of the people, on facts and circumstances connected solely with that relatively small p[illegible] the total population which has been so severel[illegible] by famine and plague in recent years.

As a general indication of increasing wealth [illegible] tax-payers, I think that a very fairly correct e[illegible] of the position is to be obtained by noting the i[illegible] in revenue returns under heads the returns fro[illegible] are manifestly dependent on their spendin[illegible] Such heads are Salt, Excise, Customs, Post [illegible] in a lesser degree Stamps, and I give th[illegible] figures showing progress in revenue under those heads during the last three years :—

	Accounts 1899-1900 £	Accounts 1900-1901 £	Accounts 1901-1902 £	Revised Estimate 1902-1903 £
Salt	5850463	5967094	5939310	6040000
Stamps	3265475	3342948	3446406	3471900
Excise	3856912	3937202	4076681	4377600
Customs (excluding countervailing duties and silver)	2914857	3131223	3358870	3509700
Post Office	1308315	1357156	1383709	1435000
Total	17193053	17735563	18204976	1883120

I have purposely omitted Land Revenue from this table, since returns from this source are influenced in the direction of increase by revisions of settlement and by the bringing under settlement of newly irrigated and cultivated lands, and in the direction of decrease by the large remissions which have been made to facilitate recuperation in specially afflicted areas. The returns from the Post office have, it is true, been influenced by certain changes in rates charged, but as these have all been in the nature of concessions, and reductions, we can as regards the question under consideration accept the results with confidence.

The inevitable deduction from the figures tabulated must be that the material prosperity of the people as a whole is making good progress,

In further confirmation of this I may cite the figures showing the growth of deposits in the Post Office Savings Banks—

	Accounts 1899-1900. £	Accounts 1900-1901. £	Accounts 1901-1902. £	Revised Estimate 1902-1903. £
Post Office Savings Banks net receipts	115628	261540	425911	430400

As I have previously stated, the prosperity of the agricultural population must, from the financial as well as from other points of view, be the deepest concern of the Government of India, and there is no hesitation in providing funds for agricultural purposes wherever we see the likelihood of profitable employment. Matters of details connected with this question are within the province of my Honourable colleague in charge of the Revenue and Agricultural Department, but I think I may be allowed to mention that the activity and labours of the competent gentlemen who was named Inspector General of Agriculture, encourage great hopes of progress, and that in some parts of the country a very satisfactory beginning has been made towards instructing the ryots in such questions as introduction of crops grown in one district, to another in which they seem likely to succeed; improved methods of cultivation; advantage of chopping up fodder crops; ensilage; value of propagation of goods qualities of seed; value of certain easily procured manures; use of implements of the simplest kinds; and the treatment of crop diseases.

In the Central Provinces under the sympathetic supervision of the Commissioner of Settlements, special progress has been made, and 14 demonstration farms working on the lines indicated, of from 25 to 100 acres each were taken up last year. Further, in these Provinces the publication of a monthly magazine has been undertaken, written in simple language, in the local vernacular, and dealing with local agricultural questions. There are already over a thousand subscribers to this magazine and free distribution is made to officials. The success which has attended this good beginning augurs favourably for the future.

I am glad to say that there has been some recovery during the past year from the recent severe depression in the tea industry. Prices have improved somewhat, that for fair Souchong having risen from 4 annas 3 pies per lb at the end of February 1902 to 4 annas 9 pies per lb at the close of the calendar year, and from 4 annas for common Pekoe, to 4 annas and 9 pies per lb. Progress has been made in pushing sales in Persia and Russia, and a new departure has taken place during the past year in the manufacture of green tea in India. The exports from Calcutta between April 1st and January 31st have increased from lbs.163,339,300 in 1901-1902 to lbs. 164,161,000 in the corresponding period, 1902-1903.

I cannot say that there are up till now as satisfactory signs of revival in the indigo industry, as I am able to note with regard to tea. Still there is distinct evidence that the views which I ventured to express on this question in my previous Financial Statements have not been without reasonable grounds. I know that very many of those keenly interested in the Indian indigo industry believed that I was unreasonably optimistic, and capitalist friends in Europe, interested in the manufacture of synthetic indigo, pitied my ignorance in saying that they had not yet heard the last of the natural product.

Now, what are the facts on which we may base an opinion? First, owing to a succession of unfavourable seasons, we have had a reduction in the outturn of indigo crops, from over one million maunds to some 85,000 maunds, then to 45,000 maunds, and such a failure in crops would by itself have spelt ruin to any but an industry possessed of much natural vitality. And yet the indigo industry is by no means dead, and during the recently closed auction season, prices advanced by fully four pence per pound—a very considerable percentage,—whilst natural indigo continues, I am informed, to fetch in certain markets some 30 per cent more than the artificial product.

But, the most important point, to my my mind, in connection with this question of competition between the natural and artificial products, is that the planters appear to have realised the necessity of a reform in agricultural methods, and are with good results adopting a system of rotation of crops, whereby indigo becomes something akin to those bye-products for which any price obtainable is a profit. I do not anticipate any return to the bye-gone days of extraordinary prosperity in indigo, but I do not believe that we need contemplate anything like a complete failure of the industry.

In this connection we must feel keen interest in the present efforts to create a sugar industry on a scientific basis in Behar, since indigo 'seeth' is considered to be the cheapest and most reliable manure for sugar-cane crops. It is reported that satisfactory progress is being made with the production of sugar, and I am glad to say that considerable attention is also being paid to the cultivation of rhea and tobacco, for the manuring of which crops the indigo 'seeth' is equally valuable.

The rapidly increasing prosperity of the coal business has received a check, but I do not think that there is any reason for discouragement. We have recently had the opportunity of learning the opinion of two very competent experts on the value of our coal-fields, and they were emphatic in their appreciation of the wealth they represent. They gave however some words of warning as to the desirability of economical working of the coal seams without due attention to which profitable working might in their opinion come to an end prematurely.

The quality of the Bengal coal was highly praised by these experts and I would venture to suggest to coal-owners that to maintain the reputation of the coal and command full prices it is very important that only the best qualities should be shipped. Attention to this question is in the interests of all concerned in the trade for should careless owners send out coal of inferior quality there would be a risk of a general reduction in price which would seriously prejudice the business of those who continued to work their coal well and shipped only the best quality.

I give the following figures of exports of Bengal coal during the last three calendar years :—

Year	Foreign Ports Tons	Indian Coast Ports Tons	Grand Total. Tons
1900	[illegible]	1216000	1734151
1901	575937	1432350	2008287
1902	427786	1287770	1715556

Bunker Coal was supplied to steamers at Calcutta, in 1900, 615,504 tons; 1901, 661,840 tons; 1902, 697,007 tons.

As regards investment in industrial enterprises in India, I should mention that our statistical returns show an increase of investment of £875,000 for the calendar year 1902, and the total paid up capital at the end of that year as amounting to £25,992,000. These returns are, I fear, not fully complete, as we sometimes have considerable difficulty in obtaining the required information. It would be a great advantage if such information were more freely given. I am glad to be able to note once more that the jute industry is in a flourishing condition, and I understand that good profits have been made by those engaged in that business. There are, however, reports that the quality of the jute fibre is deteriorating, and this appears to me to be a question requiring the close attention and advice of agricultural experts, assisted by agricultural chemists. I hope that this question may be taken up. Prices have ruled fairly firm, this season, and exports have been fairly large. We have had an excellent cotton crop which is selling at fair prices, and we have further been favoured with a bumper rice crop in Burma which, besides adding to the prosperity of that Province has resulted in a material total increase of revenue, amounting as compared with last year to approximately Rs 27,73,000 from the export duty on rice.

In conclusion, I would draw attention to a very specially satisfactory feature in the general situation, namely, the steady growth of our Export trade. The following are the comparative values of exports (exclusive of treasure and Government stores) in the eleven months from April 1st to February 28th in the last three years :—

1900-1901. £	1901-1902. £	1902-1903. £
640,65,050	75,051,924	75,989,551

The corresponding figures for the Import trade are—

1900-1901. £	1901-1902. £	1902-1903. £
45,696,640	50,2[illegible]3,455	7[illegible]4,115

The result, including Government stores, but excluding treasure, has been an excess of values of Exports over Imports for the three eleven-month periods, as follows :—

1900-1901. £	1901-1902. £	1902-1903. £
16,341,827	20,828,175	24,907,365

I may add for information that the net imports of treasure during the corresponding three years amount to a total of £19,307,957, whilst Rupee Government Securities have been brought abroad and transferred to India for a total of £5,561,333.

E. FG. LAW.

Subjoined to Sir Edward Law's statement is published an exhaustive memorandum by the Financial Secretary examining the details of the accounts and Estimates and notes by the Military and Public Works members.

THE FINANCIAL SECRETARY'S MEMORANDUM.

GENERAL SUMMARY.

The principal features in the statement are the following :—

I.—The accounts of 1901-1902 closed with a surplus of £4,950,243, being £277,343 higher than the surplus expected in the Revised Estimate of that year.

II.—1902-1903—

(1) The Revised Estimates show a total Revenue of £76,892,500, a total expenditure charged to Revenue of £74,154,000, and a surplus of £2,738,500. This surplus is higher than that estimated in March 1902 by £1,900,800.

(2) Of the surplus, £227,200 is due to the inclusion of the figures for Berar, which were not included in the Budget Estimate.

(3) There has again been a large and widely diffused increase of Revenue.

Exclusive of Berar, Land Revenue has improved by £218,400.

Customs show an improvement of £286,700 mainly in silver, and export duty on rice.

Opium has improved by £274,300, Excise by £257,300, and Salt by £66,700.

Irrigation Receipts have risen by £12[illegible].

There are smaller increases under all other important heads except Forests and net earnings of State and Guaranteed Railways. The latter [illegible] less than estimated by £318,800.

(4) Army expenditure is expected to be less than the Budget by £509,200, after providing £113,900 for the cost of the Hyderabad Contingent, which is included in the accounts for the first time. This saving is chiefly due to the absence of troops in South Africa and China.

A short crop yields a saving of £129,900 in Opium expenditure.

Famine Relief is less than was expected by £109,700.

The Local Governments have been unable to expend fully the special grants sanctioned for Education, Medical, Police, and Civil Works effecting a saving of £245,000, £95,600, £80,600, and £217,400, respectively.

(5) The net direct Imperial expenditure on the Delhi Durbar has been £264,700, against which there are increased traffic receipts from Railways, Post Office, and Telegraphs aggregating £161,500. The net cost to Imperial has therefore been £103,200. Some further recoveries are expected next year. In addition to the above, net charges aggregating £2[illegible],900 have been incurred by Local Governments in connection with their Provincial camps.

(6) Special grants aggregating £266,666 have been made to Provincial Governments for expenditure mainly on Civil Works.

(7) The Mint receipts exceed the Budget Estimate by £351,900, and the expenditure has been higher by £299,600. These differences are mainly due to the profit of £253,400 on the conversion of the Indore coinage, which was transferred to the Gold Reserve Fund during the year. The whole balance of the Fund held in India has been remitted to England by Council Bills, and has been invested in Consols. The nominal value so held is now £4,052,561.

Silver to the value of £300,000 was purchased for coinage shortly before the close of the year.

(8) A loan of 1 1-2 crores was raised in India; and India 3 per cent Stock to the amount of £1,500,000 was issued, of which £1,368,800 were applied to the discharge of Great Indian Peninsula Railway debentures. £4,000,000 of India Bills, Temporary, fell due, of which £3,500,000 were replaced and £500,000 were discharged.

(9) The drawings of Council Bills in 1902-1903 are expected to amount to £18,261,000. Of this £261,000 represents the remittance of the balance of the Gold Reserve Fund to London, and £18,000,000 are remittances on ordinary account, as compared with £16,500,000 entered in the Budget.

(10) In addition to Council Bills, a remittance of £497,200 in gold was made to the Secretary of State in May last.

III.—1903-1904—

(1) The Budget Estimates of 1903-1904 show a total Revenue of £76,355,400, a total expenditure charged to Revenue of £75,406,700, and a surplus of £948,700.

(2) The leading feature of the estimates is the reduction of the salt duty by R 0-8-0 a maund, (except in Burma) and the exemption from income-tax of all incomes below R1,000 per annum. These two remissions of taxation involve a sacrifice of revenue to the extent of £1,153,300 and £240,000, respectively. But for this, the surplus of the year would have been larger by £1,393,300.

(3) Of the special grants made last year, 25 lakhs for Minor Irrigation Works, 40 lakhs for Education, and R 15,03,000 for other objects are repeated for 1903-1904.

(4) Almost all the principal heads of Revenue are expected to improve as compared with the Budget Estimate of the current year. the principal increases being £778,600 under Land Revenue (exclusive of Berar) and £384,800 under Excise.

(5) Famine Relief which is expected to be confined to the Central Provinces and to a trifling amount in the Punjab, is estimated at £321,200 less than last year. The famine Insurance Grant of one million is, however, retained at the same figure as formerly.

(6) Exclusive of £237,600 on account of the cost of the Hyderabad Contingent, the Army expenditure is expected to be less by £210,400, the reduction being mainly in the home charges. The policy of making provision for improving the efficiency of the army is continued, and projects working up to a total sum of £1,000,000 have been included in the estimate.

(7) Most of the other heads of Expenditure show an increase.

(8) £120,000 are provided as the first instalment of a scheme for special coast defences.

(9) Subject to the usual reservations, loans of £2,000,000 in England and of two crores in India are announced as contemplated, and the drawings of Council Bills are entered at £17,000,000. The sterling loan is required partly to replace £1,500,000 of temporary Bills which will not be renewed, and partly to pay off debentures of the Great Indian Peninsula Railway. The Rupee loan is intended for capital expenditure on Railways and Irrigation Works.

(10) Subject to the usual reservations provision is also made for the raising of capital [illegible] Railway Companies as follows, viz :—

(a) towards outlay on State Railways, £[illegible]950,000;

(b) for expenditure on Companies' Railways, £1,083,000.

(11) £3,500,000 of India Bills will fall due within the year of which only £2,000,000 will be replaced by similar Bills.

IV.—The following table shows the capital expenditure on Railways and Irrigation works:—

Railways.	Accounts. 1901-1902. Rs.	Revised Estimate, 1902-1903. Rs.	Budget Estimate, 1903-1904. Rs.
Included in the Government Programme— [illegible]	[illegible]	103456000	110000000
Famine Protective lines	[illegible]	164000	2300000
Branch lines not on Guarantee	1277[illegible]	8[illegible]000	326000
Railways outside the Government accounts	[illegible]	94[illegible]000	615[illegible]000
Provincial and Local State lines	804473	8[illegible]000	774000
Total Railways	[illegible]	1116[illegible]	119000000
Irrigation Works	8313265	851[illegible]00	10000000

In the Budget Estimate of March last, the cash balance in the treasuries on the 1st of April 1902 was taken at about 18,07 lakhs and the net disbursements of the year at 4,13 1-2 lakhs. Of the latter, it was expected that 81 1-2 lakhs would be counterbalanced by an increase of the unfunded debt consisting chiefly of Savings Banks deposits. To meet the remainder, it was proposed to raise a rupee loan of 1,50 lakhs, and draw upon the cash balances to the extent of 1,82 lakhs. The cash balances at the close of the year was thus expected to be 16,25 lakhs.

The actual result has improved materially upon this estimate. The remarkable development of revenue which has already been described, the savings on the estimates of Army Expenditure, and the failure of the Local Government to spend in full their special grants for Education, Civil Works, and the like, has resulted in an increase of 2,63 lakhs in net Imperial receipts in India. The balances at credit of the Local Governments have increased by 9 lakhs instead of being reduced by 2,05 lakhs, the improvement in the Provincial section being thus 2,14 lakhs—Capital expenditure in India has been less by 14 lakhs, and the issues to Railway Companies less by 3 lakhs. The cash balance of Berar has been taken over in partial repayment of the Berar famine loan, and additional recoveries have also been made on account of this and other loans giving a net improvement of 63 lakhs under Loans to Native States. The increase in the Savings Bank deposits is 6 lakhs more than expected. As explained a saving on the allotment for Famine Relief and Protective Railways and Irrigation Works has increased the charge under Avoidance of Debt by about 13 lakhs, but as the amount charged under this head is credited to Government in relief of borrowing it has improved the cash balance by that amount. A large number of 1840 rupees withdrawn from circulation was held in the Mints at the end of last year. The recoinage of these has added about 47 lakhs to the cash balance. In consequence of the closing of Government treasuries during the last four days of the past year on account of the Easter holidays, the collecting officers of Railways and the Postal Department had with them and had with them a larger cash balance than usual. A reduction of their balance by 31 lakhs is expected at the end of the current year. Deposits, Advances and other miscellaneous transactions are expected to give a net improvement of 13 lakhs. These improvements aggregate Rs. 6,67 lakhs.

On the other hand, the actual cash balance on the 1st of April last was less than the amount taken in the Budget Estimate by about 25 lakhs: the recoverable payments in India in connection with the late war in South Africa, the China Expeditionary Force and the operations in Somaliland are estimated at 1,25 lakhs more than in March last: and gold of the value of 75 lakhs was remitted to London in May last as a precautionary measure when the demand for Council Bills temporarily slackened. The net credits on account of the remittances from England of the capital of Railway Companies have also been less by 55 lakhs. These deteriorations aggregate 280 lakhs and reduced the total improvement explained in the previous paragraph to 3,87 lakhs. Of this amount 2,37 lakhs have been applied to the payment of an increased amount of Council Bills the demand for which has been very strong during the last few months of the year, and 150 lakhs go to swell the cash balance at the close of the year. This is now estimated at 17,75 lakhs as compared with 16,25, the figure at which it was taken last March.

The transactions in connection with loans by the Government are now expected to result in a net receipt of 12 lakhs against a net payment of 51 lakhs provided for in the Budget Estimate. The cash balance of Berar on the 30th of September last, amounting to 41 lakhs which were transferred to the credit of the Nizam in accordance with the agreement for the lease of that Province have been applied towards the partial liquidation of the Berar famine loan. An additional sum of 20 lakhs has also been recovered on account of this loan, and 15 lakhs on account of the Hyderabad loan due by His Highness the Nizam. 50 lakhs were allotted in the Budget Estimate for unspecified loans likely to be required by Native States, but only a small portion of this has been required. On the other hand, 50 lakhs have been advanced to the Simla-Kalka Railway Company for which no provision was made in the Budget Estimate.

In accordance with the intention expressed in paragraph 264 of the last Financial Statement, a 3½ per cent loan of a crore and a half was announced in June last. Tenders were opened on the 9th of July and the result of the loan was as follows :—

Total amount tendered.	Amount accepted.	Average rate of accepted tenders	Minimum rate accepted.
R	R	R. a. p.	R. a. p.
44772300	15000000	97 9 10·2	97 9 0

It has already been mentioned that the payments in India on account of the Secretary of State's ordinary drawings of Council Bills will largely exceed the Budget Estimate. The payments are now estimated at 27,23 lakhs as against 25,25½ lakhs anticipated in March last. This is exclusive of Bills for £261,000 paid for the remittance to London of the sum held at credit of the Gold Reserve Fund in India. In addition to the sales of Council Bills, a remittance of £497,200 in gold was made to the Secretary of State in May last as already mentioned

The year 1903-1904 is expected to open with a cash balance of 17,75 lakhs. The surplus of Revenue in India is estimated at 27,85 lakhs, the expenditure chargeable to the balances of Local Government at at 2,08 lakhs, and the Capital outlay on State Railways and Irrigation Works at about 6,28 lakhs. Of this charge for capital Expenditure, a sum of 13,07 lakhs is, however, counterbalanced by the receipts anticipated on account of the Capital of Railway Companies working State lines, the transactions of which in England are treated as remittances to India in the Home accounts and estimates. The payments on account of the Secretary of State's sales of Bills on India are taken at 25,60 lakhs, and it is estimated that 72 lakhs will be disbursed on account of expenditure recoverable from His Majesty's Imperial Government in connection with the operations in Somaliland, the China Force and the return of troops from South Africa. The transactions in connection with Government loans are expected to result in a net receipt of over 4 lakhs. Provision has been made for advances of 33 lakhs to the Simla-Kalka Railway, for loans aggregating 20 lakhs to Native States and also for advances to agriculturists on a large scale in the Punjab and Bombay. On the other hand, the recoveries on account of the large famine loans made to Native States and cultivators in recent years are expected to exceed the payments. The coinage of the silver purchased in the current year will add 45 lakhs to the balances. Deposits and other miscellaneous transactions are expected to result in a net debit of 11 lakhs. The aggregate net disbursements thus amount to 3,39 lakhs. Of this amount it is expected that 89 lakhs will be met from an increase in unfunded debt chiefly Savings Bank deposits including interest. A new rupee loan of two crores will be raised in India: and the remaining 50 lakhs will be provided by drawing on the cash balances which at the end of the year are expected to amount to 17·25 lakhs.

The following table gives the details of the transactions of Savings Banks during a series of years and the estimated transactions for 1902-1903 and 1903-1904 :—

Year.	Net additions to deposits, cash. Rs.	Interest. Rs.	Total addition. Rs.
1892-93	5489008	3394000	8883000
1893-94	1790000	3689300	5479000
1894-95	—845000	2970 00	2125000
1895-96	2477000	3385000	5862000
1896-97	—5811000	3466000	—2345000
1897-98	—6571000	3270000	—3301000
1898-99	—884000	3229000	23 5 00
1899-1900	140000	3348000	3448000
1900-1901	1944000	3481000	5424000
1901-1902	3104000	3687000	6791000
1902-1903, Budget	3480000	3912000	7392000
1902-1903, Revised	4142000	39[illegible]000	8420000
1903-1904, Budget	49 3000	4465000	8238000

The Savings Bank Accounts consist mainly of the Post Office Banks, but the transactions of the various departmental Provident Funds are also included.

A net deposit in the Post Office Savings Banks of 30 lakhs apart from interest was assumed in the Budget Estimate of the current year. The transactions of the first eight months of the year have resulted in a net increase in the deposits of nearly 44 lakhs, and allowing for withdrawals usually made in the closing months of the year, it is now expected that apart from interest there will be a net increase in the deposits of 32 lakhs during the year,

In the Budget Estimate for 1903-1904, a net deposit in the Post Office Savings Banks of 30 lakhs apart from interest is anticipated.

According to the programme now announced, it is the intention of the Government of India to raise a new loan in India of two crores, but full liberty is reserved, as usual, to vary the programme, as now announced, to any extent that may be considered desirable.

GENERAL STATEMENT OF THE REVENUE AND EXPENDITURE CHARGED TO REVENUE OF THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND.

	For details vide Statement.	Accounts, 1901-1902.	Budget Estimate, 1902-1903.	Revised Estimate, 1902-1903.	Budget Estimate, 1903-1904.
REVENUE—					
Principal Heads of Revenue—		£	£	£	£
Land Revenue	A	18,288,018	17,790,100	18,488,500	19,109,700
Opium	"	4,852,022	4,[illegible]29,000	4,503,300	4,381,800
Salt	"	3,939,310	5,973,300	6,040,000	4,953,300
Stamps	"	3,446,406	3,478,100	3,471,900	3,546,900
Excise	"	4,076,681	4,120,300	4,377,600	4,505,100
Customs	"	3,8[illegible],019	3,600,000	3,886,700	3,6[illegible]3,300
Other Heads	"	6,166,309	6,309,600	6,326,100	6,212,800
Total Principal Heads	..	46,601,765	45,509,400	47,094,100	46,322,900
Interest	A	785,680	764,200	872,200	730,600
Post Office	..	1,383,709	1,377,100	1,435,900	1,411,400
Telegraph	"	908,109	831,400	882,900	884,400
Mint	"	555,349	66,200	418,100	366,700
Receipts by Civil Departments	"	1,261,198	1,264,700	1,314,100	1,323,500
Miscellaneous	"	628,000	573,200	615,600	640,400
Railways	"	20,225,968	19,949,400	20,826,100	20,338,300
Irrigation	"	2,537,573	2,696,700	2,835,000	2,795,300
Other Public Works	"	470,565	457,900	478,500	477,300
Receipts by Military Department	"	977,589	889,200	920,600	1,039,600
Total Revenue	..	76,344,525	74,370,400	76,892,500	76,355,400

	For details vide Statement.	Accounts, 1901-1902.	Budget Estimate, 1902-1903.	Revised Estimate, 1902-1903.	Budget Estimate, 1903-1904.
EXPENDITURE—		£	£	£	£
Direct Demands on the Revenues	B	7,444,192	7,996,000	7,736,900	8,384,600
Interest	..	1,944,338	1,915,000	1,839,500	1,706,600
Post Office	..	1,380,624	1,354,000	1,343,600	1,434,400
Telegraph	"	901,187	945,200	919,400	1,014,300
Mint	"	504,029	111,300	410,900	404,300
Salaries and Expenses of Civil Depts.	"	11,146,799	12,128,800	11,639,900	12,246,900
Miscellaneous Civil Charges	"	4,139,382	4,228,300	4,486,800	4,240,400
Famine Relief and Insurance	"	884,512	991,300	988,200	180,000
Railway Revenue Account	"	19,379,352	19,654,500	19,865,800	20,292,400
Irrigation	"	2,364,701	2,622,400	2,583,200	2,732,600
Other Public Works	"	4,565,925	5,289,200	5,127,700	5,521,900
Army Services	"	15,763,931	17,664,700	17,155,500	17,691,900
Special Defences (1902)	"	...	...	...	120,000
Total Expenditure, Imperial & Provincial	..	70,321,972	74,900,800	74,097,900	76,790,200
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	1,112,191	3,500	400,100	...
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	39,884	1,371,600	344,000	1,383,500
Total Expenditure charged to Revenue	..	71,394,282	73,532,700	74,154,000	75,406,700
Surplus	—	4,950,243	837,700	2,738,500	948,700
TOTAL	..	76,344,525	74,370,400	76,892,500	76,355,400

IMPROVEMENT TRIBUNAL OF APPEAL

APPLICATION TO SET ASIDE AN AWARD.

SIR LAWRENCE JENKINS, Chief Justice, and the Hon. Mr. Justice Aston, presiding at the High Court, yesterday, resumed the hearing of the rule nisi issued to the Improvement Trustees of Bombay and the Government of Bombay, requiring them to show cause why the award made by the Improvement Tribunal of Appeal in the case of Muncher-sha Shapurjee Narielwalla, should not be set aside on the ground that the Court acted with material irregularity in that it made its award in the absence of evidence. Mr. Raikes, instructed by Messrs. Edgelow, Gulabchund and Wadia, appeared for the applicant; the Hon. Mr. Scott, and Mr. Lowndes, instructed by Messrs. Crawford, Brown and Co., appeared for the Improvement Trustees; and the Advocate-General with the Government Solicitor, for the Government of Bombay.

Mr. Lowndes produced a letter from Mr. Kemball, one of the members of the Tribunal of Appeal, in which he stated among other things that they did not inspect the building. There was in fact no request made that the building should be inspected.

Mr. Raikes argued on behalf of the applicant that, if the members of the Tribunal had viewed the premises they might have the further evidence that they had gone to inspect the premises, and it might then have been suggested that the judgment was founded on the knowledge of the assessors derived from viewing the premises regarding the value of the property. The learned counsel argued that the judgment was founded on no evidence at all. The Advocate-General could only suggest two sources of evidence on which it could be founded, one of them being the report, not the evidence, of Mukba, and the other was the decision of the Special Collector, Mr. Jehangir Dossabhoy Framjee. Mr. Mukba did not prove either the valuation or that 16 2-3 years was the right number of years' purchase to allow. Neither throughout his evidence, nor in his report, did Mukba say anything more than "this is my valuation," based on the rents actually received from July 1895 to June, 1901. The witness did not say that he had visited the premises and made a careful examination of them, nor did he say that it was a correct valuation made after visiting the premises or on any other basis. Further more he did not say for what reason he had taken 16 2-3 years purchase.

The Chief Justice: There is nothing to show how he gets 16 2-3 years.

Mr. Raikes: Absolutely nothing. Continuing the learned counsel said it might be that he was simply ordered by his employers, the Improvement Trust, to take 16 2-3 years' purchase.

The Chief Justice: Had the Special Collector a power to administer the oath to witnesses?

Mr Raikes said the Special Collector had no such power, and his instructions were that he had ceased to do it since that time.

The Chief Justice: But witnesses are sworn when they come before the Tribunal?

Mr. Raikes: That is so.

The Chief Justice: Does the Act provide anything as to how far the statements before the Collector are evidence.

Mr. Raikes: I do not think it does.

Mr. Lowndes said that the whole of the proceedings were put in by consent.

Mr. Raikes said it was at the suggestion of the President that the proceedings were put in. However that might be, the point he made was that there was nothing to show where they get the 16 2-3 years from, and also that the Collector had no power to administer the oath, and, therefore, it was not evidence. With regard to the finding and decision of the Special Collector, the learned counsel said it was important to notice at the outset that he did not adopt Mukba's valuation, which was altogether rejected by him. In the very beginning of his finding, the Collector said he could not accept Mukba's methods, and he did not accordingly rely upon it. It had been suggested that the Special Collector's decision was founded on inspection of the premises, but there was nothing throughout his decision to show that he had ever seen the premises. That officer give them no notice of the fact, and there was besides nothing to show that he had ever visited the premises, or that he assessed the value on what he had seen. The Special Collector was not warranted in imparting his own knowledge of the premises. His decision was not evidence in the case, and was not a matter on which the Tribunal could found their decision.

The Chief Justice: Has it been established that 6 per cent was the ordinary rate of interest?

Mr. Lowndes said it was a rate of interest much lower than the ordinary mercantile rate or the mortgage rate. The ordinary rate of first class mortgages in England was 5 per cent, it might be lower, but certainly not higher. In Bombay it was very much higher.

Mr. Raikes argued that it was upon a fictitious basis that they decided all those things. The High Court could interfere in revision where a decision was based upon assumption. There was no doubt that the High Court had power to interfere, and should exercise its power in favour of the applicant. The learned counsel also contended and cited cases in support of his contention that the Court had jurisdiction. There was nothing he was aware of which gave the Bombay Government the power to curtail the jurisdiction of that Court, which was under Letters Patent, an Appellate Court exercising jurisdiction over all the Civil Court in the whole of the Presidency. The Tribunal was a Civil Court, and the Appellate Court, therefore, had jurisdiction over that Tribunal.

Their lordships reserved judgment until they heard another application which was also made against the Improvement Trust, and which has been fixed for hearing on the 27th instant.

THE DEFAMATION CASE.

AT the Esplanade Police Court yesterday afternoon Mr. Kursondas Chhabildas continued the hearing of the case in which Teju Kaya, a Municipal contractor, charged Sitaram Luxmon, another contractor, with defamation. Mr. Binning, barrister-at-law, instructed by Mr. Bharucha, solicitor prosecuted; while Mr. Strangman, barrister-at-law, instructed by Mr. Moos, Solicitor, defended the accused.

Khimji Kheraj, partner of the accused, was further examined by Mr. Strangman. He said he did not see Parashram after he left the Municipal office on the 2nd February. It was Parashram's duty to return to his master's firm that day, but he did not do so. He did not attend even the following day.

Mr. Strangman then put in a supplementary statement on behalf of the accused explaining the circumstances under which he had written his letter to the Municipal Commissioner. The explanation was similar to the one given by Mr. Strangman at the last hearing,

Cross-examined by Mr. Binning, witness said Parashram had been in his employ for twenty or twenty-five days. Witness employed him without recommendation from any one. Witness did not know his father's name. Parashram's duty was to collect outstandings. There was no entry in the books of witness' firm to show that certain outstandings were collected by Parashram. Witness could not give any instance in which Parashram collected any outstanding. Witness could not produce any document with Parashram's handwriting on it. He said on oath that there was such a person as Parashram in his service.

Further hearing of the case was adjourned until to-morrow.

BEAUTY AND HYGIENE.

FOR health, beauty, and luxury, use the Albion Milk and Sulphur Soap, which, Lady Constance Howard writes, is "pleasant to use, and whitens and softens the Skin." Also Testimonials from Countess Bathurst, Lady White, Viscountess Exmouth, Lady Dorothy Nevill, and many others. Delicately perfumed. Warning.—When buying the Albion Milk and Sulphur Soap, see that name and figure head of "Albion" are on the wrapper. Sold by all Chemists, Grocers, &c

INSOLVENT DEBTORS' COURT.

THE Hon. Mr. Justice Russell presided at a sitting of the court yesterday.

RE MAHOMED ALI KARIMBHOY.

Mr. Ardesir Kapadia, for the insolvent, applied for an interim order with leave to serve notices to the creditors. His Lordship refused the extension asked for, but granted leave to serve notices.

RE ABDUL KADAR GULAM HUSSEIN.

Mr. Manker, for the insolvent, applied for an interim order, which was granted.

RE SHAMRAO KASHINATH AND ANOTHER.

Mr. Stanhope Bayley, for the second insolvent, Bapuji Kashinath Rao, applied for an interim order.

Mr. Robertson on behalf of a creditor, opposed the application, on the ground that the insolvents had agreed to sell their property to his client, and had pocketed the earnest money.

His lordship refused the application.

RE HOMEE NASURWANJEE WADIA.

Mr. Manker, for the insolvent, applied for a fortnight's postponement of the hearing of the rule for the final discharge of the insolvent. The learned counsel said that some of the notices had been returned unserved.

Mr. Kirkpatrik, for a creditor, apposed the application.

His lordship granted a fortnight's postponement in order to enable the insolvent to server notices.

RE MIRZA ABDUL HAMID NIMAZI AND ANOTHER.

Mr. Weldon, for a creditor, applied for a fortnight's adjournment of the examination of the insolvents. The learned counsel said that Mr. Bayley, who represented the insolvents, had consented to the application. His lordship adjourned the hearing for a fortnight.

RE JEHANGIR NANABHAI GAZDAR.

Mr. Kothare, for the insolvent, applied for and obtained an interim order with leave to serve notices and to amend the schedule.

RE ANUNDRAO BABAJEE.

Mr. Rustom Wadia, on behalf of the insolvent, applied for a month's postponement of the hearing of the matter on the ground that the insolvent was trying to settle with his creditors. The application was granted.

RE E. F. LILLY.

Mr. Mazmudar, for the insolvent, applied for and obtained leave to serve notices on the creditors.

RE PESTONJEE MANEKJEE MARKAR.

Mr. Manker, for the insolvent, applied for leave to amend the schedule, to serve notices, and for an extension of the interim order. His lordship granted the application.

RE JACKARIA HAJI JUSAB.

On the application of Mr. Kothare, his Lordship granted the insolvent the usual rule nisi for a personal discharge.

RE VITHALDAS CHATURBHUJ.

On the application of Mr. Manker, the insolvent was granted a month's extension of his interim order.

RE RAMA SAKHARAM RAO.

Mr. Mazmudar, for the insolvent, applied for and obtained the usual interim order.

RE EDULJEE MERWANJEE BUCHIA.

On the application of Mr. Mazmudar, the insolvent was granted two months' extension of his interim order.

FINAL DIVIDENDS POSTPONED.

The petitions of the insolvents Dosa Gopal Thucker, Noorbhoy Kadibhoy, Quin Lan Yaoo, Tulsidas Lukhmidas Kath, John William McCool, and Jamsetjee Hormasjee Khambatta were on the board for further hearing for the declaration of final dividends. The Official Assignee reported to the Court that great difficulty was experienced in getting creditors to prove their debts, so that the total liabilities in each estate could not be accurately ascertained Notices were sent to all the scheduled creditors, but these notices were in many cases returned by the Post Office owing to the insolvents not putting the proper addresses in their schedules. It was also very difficult to close the accounts, as creditors came in to prove up to the last moment. He, therefore, asked the court to postpone the hearing till the 1st April and to order the accounts to be closed on the 28th instant. The court made an order accordingly.

DISCHARGES.

The following insolvents were granted their discharges:—Amirchand Dagnar, Dosabhoy Burjorjee Mistree, Jamsetjee Somonjee Engineer, Maganlal Haribhoy Sha, Beg Mahomed Musabhoy and another, James Duggan, and Shamjee Meherali Khoja.

CONSENT ORDER.

AT the Bombay Small Causes Court, before Mr Rustomjee M. Patel, Acting Chief Judge, the appeal filed by Mr. J. N. Tata and other trustees of the Albert Buildings in Hornby Road, against the Municipal Commissioner of Bombay in respect of the assessment of the Albert Buildings, was fixed for hearing. Mr. Robertson, barrister-at-law, instructed by Messrs Ardeshir, Hormusjee, and Dinshaw Solicitors, appeared for the appellants, while Mr Leslie Crawford, Municipal Solicitor, represented the Municipal Commissioner. The assessment was raised to Rs. 25,565 for the year ended 31st March, 1903, and for the year ended 31st March, 1904, it was further enhanced to Rs. 30,825. The appeal was filed against the latter. After a conference between Mr. Robertson and Mr. Crawford, counsel informed the Court that the parties had agreed to a consent order being made in the suit and to fix the assessment at Rs. 25,654. The Judge made the order accordingly.

BOMBAY RACES.

13TH EXTRA MEETING, SATURDAY, 21ST MARCH.

HANDICAP.

The Newmarket Stakes—7 furlongs.

Beadsman 9 10, Spark 9 3, Swifture 9 2, Firecracker 9 1, Kingston 8 11, Gnullo 8 5, Planet 8 2, Min 8 0, Fitzers 7 13, Overture 6 7.

Top weight not accepting weights to be raised 3 lbs.

All Pony Handicap—7 furlongs.

Men 9 9, New Oswestry 9 3, Key West 8 13, Olga 8 6, Freetrade 8 3, Wink 7 11, Nautilus 7 7, Alma 7 6, Funny 7 3, Cinder 7 1, Temptress 7 0, Beryl 6 5 and Lady Smith II 6 3.

Top weight not accepting weights to be raised 4 lbs.

Consolation Handicap—6 furlongs.

Flying childers 9 4, Hamilton 9 1, Full Moon 8 10, Sirdar 8 6, Little Tom 8 4, Kyam 7 13, Sincere 7 12, Bekanir 7 7, New Moon 7 7, Bridoon 7 6, Daylight 7 6, Jena 7 5, Rochester 7 5, Galib 7 0, and Clever Boy 6 12.

Top weight not accepting weights to be raised 3 lbs.

Maiden Handicap—9 furlongs—Chungiz 9 5, Arabistan 9 3, Fakir II 8 5, Alexis 8 0, Sandow 7 13, Artist 7 10, Haddal 7 1, Musketeer 7 0, and Silvermane 6 0.

Beginners Handicap—6 furlongs—Flying Childers 9 7, Sirur 9 4, Full Moon 8 13, Little Joker 8 9, Sanaiya 8 0, Bunder 7 12, New Moon 7 10, Bikanir 7 10. Nasser 7 8, Deserter 7 7, Daylight 7 7, Scattercash 7 5, Kour Sahib 7 4, Galib 7 3, and Erhan 6 4.

The Little Maiden Handicap—5 furlongs—Duldul 9 4 Hermit 9 3, Greyleg 9 2, Silver Fox 9 1, Young Taisseer 8 6 Selim 8 4, Shelter 8 2, Settler 8 0, Mosumma 7 11, Sirdar 7 8 Kyam 7 1, Obyan 7 0,

Bombay, 18th March 1903.

CECIL GRAY,
Secretary, W. I. T. C.

ADVICE TO MOTHERS!—Are you broken in your rest by a sick child suffering with the pain of cutting teeth? Go at once to a chemist and get a bottle of Mrs. Winslow's Soothing Syrup. It will relieve the poor sufferer immediately. It is perfectly harmless and pleasant to taste, it produces natural, quiet sleep by relieving the child from pain and the little cherub awakes as "bright as a button." It soothes the child, softens the gums, allays pain, relieves wind, regulates the bowels, and is the best known remedy for dysentery and diarrhoea, whether arising from teething or other causes. Mrs. Winslow's Soothing Syrup is sold by Medicine dealers everywhere.

PLAGUE PATIENTS IN PUBLIC CONVEYANCES.

SPREADING INFECTION.

AT the Mazagon Police Court, Mr. P. H. Dastur, Second Presidency Magistrate, investigated a case in which Dr. Turner, Health Officer of Bombay, prosecuted Pandoo Anajee, Tulsee Pandoo, Sadoo Anajee, and Krishnee Rakhmajee, on a charge of accompanying and taking charge of a plague patient named Dhondoo Bapooji in public conveyance No. 1 04 without proper precautions against spreading the disease, and thereby contravening the provisions of Section 430 (2) of the City of Bombay Municipal Act. Mr. Crawford of Messrs. Crawford, Brown, and Co., appeared to prosecute on behalf of the Municipality. The accused were not defended. All the accused were related to each other except No. 3 who was their servant.

Kerroo Sadoo a cart driver, examined by Mr. Crawford said on the 7th instant he was engaged by the first accused to carry a patient to Worlee. All the four accused drove in the cart with the patient. Neither of the accused informed the witness of the nature of the disease from which the patient had been suffering. It was a licensed cart. The sick man remained in the cart from 7 a. m. to 2-30 p. m., having been removed from it for an hour or so during the interval. The cart was afterwards taken to be disinfected. On the road near Worlee Dr. Sorab examined the patient and ordered the witness to disinfect the cart.

Dr. Sorabjee Cawasjee Hormusjee, Divisional Health Officer, said on the 7th instant he met the cart and examined the patient, who was being conveyed in it. His name was Dhondoo Bapoojee. He was suffering from plague and was in a moribund condition. He was in the last stage of the disease and died the same day. The last stage of the disease was most infectious. The carrying of the patient in that public conveyance was a source of danger in spreading the plague. If the cart had not been disinfected at the orders of the witness, it might have caused very serious consequences. The Health Department had suitable conveyances for carrying plague patients to hospitals. Plague patients were not allowed to be conveyed in carriages other than those kept by the Health Department.

Dr. John Turner, Executive Health Officer, Bombay Municipality, said plague was a dangerous disease. It was a disease which might be conveyed by infection. The witness agreed in the opinion expressed by the Plague Commission in clause 213 of their report. A patient in the last stage of the disease as this one would discharge from the bowels and kidneys the plague bacilli. The witness further stated that the carrying of such persons in public conveyances would be attended with serious risk. The precautions to be taken in such cases were to destroy or sterilize all clothes on the person of the patient.

All the accused admitted having drawn in the cart with the plague patient, but stated that they did not know that it was a public conveyance.

The Magistrate, in disposing of the case, observed that the accused must have known that the cart was a public conveyance because it bore the number painted in Marathi as usual. That the carriage of a plague patient in a public conveyance until the necessary precautions were taken was dangerous and likely to spead the disease could not be gainsaid and was proved in the present case by the evidence of Dr. Turner and Dr. Sorab. His Worship also found that had Dr. Sorab not met the cart it might not have been disinfected and would probably have infected others. Under the circumstances the Magistrate convicted all the accused and fined No. 1, who was the principal offender and engaged the cart, Rs. 25, and the rest Rs. 5 each.

At the Esplanade Police Court, yesterday, before Mr. Karsondas Chhabildas, Third Presidency Magistrate, Sub-Inspector Salway charged Mulji Valji, Devichand Shrichand, and Karim Dosan, with conveying a plague patient in a hack victoria and thereby doing an act likely to spread dangerous disease. Dr. Alexander Britto, Deputy Health Officer, said that the third accused was a hack victoria driver. This morning while he was going on his rounds in Fanaswady he passed his conveyance in which he saw a Hindu boy lying on a pillow with two blankets on him. The first two accused were in the gharry, and he found the second with a cocoanut in his hand. On examining the boy the witness found that he had high fever and a bubo in his left armpit. On questioning the first two accused he was informed that the boy had caught fever yesterday morning and the swelling came out in the evening. They were taking the boy to the plague-goddess, Bhagirthi, at Worli. The witness then had the boy removed to the shop of Devichand, the boy's guardian, and took the gharrywala to the police station. The accused stated in their defence that they did not know that the boy was suffering from plague. The Magistrate convicted them and fined them Rs. 30 each.

THE BACK BAY BATHS COMPANY.

THE seventeenth general meeting of this Company was held on Tuesday evening at the registered office of the Company, Kennedy Sea Face, Mr. J. P Watson presiding.

The following is the directors' report :—The directors now beg to submit their annual report for the period ended 31st December 1902, together with audited accounts to the same date. The attendance at the bath shows hardly any increase, but the subscriptions show an advance on last year's figures, the number of bathers compared with previous years being as follows :—1897, 8,894; 1898, 10,952; 1899, 11,981; 1900, 10,613; 1901, 9,440; 1902, 9,469. The revenue has increased by Rs. 318, and the expenditure shows a slight increase, the balance available for distribution amounts to Rs. 2,188-2-6. The directors recommend that a dividend of 6 per cent. be declared after writing off for depreciation the sum of Rs. 510, thus leaving a balance of Rs. 178-2-6 to be carried to the next account. Messrs. T. A. Bland and J. Morris having left Bombay, Mr. Hough S. Symons has, at the invitation of the directors, joined the board, and his election needs confirmation. The directors have to express their appreciation of their services and the interest taken by them in the affairs of the company, and feel sure that the shareholders will, with them, greatly regret the loss of their valued advice. Mr. Shallard, who since August 1892 has filled the post of Honorary Secretary, has left Bombay for Hongkong, and the directors wish to place on record their appreciation of the manner in which he has looked after the affairs of the company during the term of his office, and to tender him a hearty vote of thanks for his valued services.

The report was approved and adopted, and a dividend of 6 per cent. was declared. Messrs. J. P. Watson, D. Gostling, H. R. Greaves, H. A. H. Payne, and H. S. Symons were re-elected directors, and Mr. Dermot Morris was appointed auditor for the current year. Thanks to the chairman terminated the proceedings.

ROYAL BOMBAY YACHT CLUB.

THE following races will be held on Saturday the 21st March, the races for Yachts and Tomtits terminating at Hog Island :—

Yachts H'Cap race in cruising trim and towing dinghies Start with H Cap allowances in hand. 1st yacht to start at 2-15 p.m. Course No. 16—10·5 miles.

Tomtit Class Race—Start at 3 p.m. Course No. 15—9·4 miles.

Ship's Boats (Fancy rig) Race—Start at 2-30 p.m. Course No. 5 Length of Course—7·6 miles.

Entries for all the above races will be closed at noon on Friday 20th instant,

THE POLICE COMMISSION.

ENQUIRY AT KARACHI.

THE Police Commission sat in Karachi on Monday. Mr. G. Jacob, Judicial Commissioner, dealt in his evidence chiefly with the question of investigation, in which matter he considered reform was urgently needed. He did not think that investigation should, in any case, be made optional, as that would be opening a fresh door to corruption. He would, however, strike off the list of cognisable crimes, a number of minor offences and offences of a more or less personal or private character and in the cases of offences such as theft adopt a limit, or in cases occurring beyond a certain distance from a Magistrate's Court. It might be feasible to allow an option of investigation at the wish of the injured party. He was also of opinion that the number of bailable offences might be considerably enlarged. The present tendency of investigating officers seemed to be to rush an investigation through as quickly as possible, and to give it up, as undetectable, any case in which satisfactory evidence could not be procured at a very early stage of the enquiry.

Mr. A. C. Miles, Collector and Magistrate, considered that there had been a great improvement in the police force, but the native sections were still capable of some reformation. He proposed the recruitment of men of a higher standard of education and intelligence, better training and more effective supervision.

Mr. W. H. Lucas, Collector and Magistrate, asserted that the chief reason why police officers were so corrupt was because they had risen from the ranks, bringing with them the corruption they had practised throughout their service. They became greedier as they rose in position, and were also handicapped by having friends and intimates in the lower ranks of the service. The Chief Constable hobnobbed with the constable and was respected neither by his men nor by the public. Mr. Lucas proposed the direct recruitment of highly paid police officers of good family, education and training.

Mr. T. J. B. Thatcher, District Superintendent, believed that the reformation of Inspectors, Chief Constables and Head Constables would mean improved supervision over constables, and probably be sufficient to check abuse. Speaking of investigation, witness thought the system was all right, but the modus operandi defective. The people outwardly assisted the police, helping them to arrive at a desired conclusion, but whether it was the truth or not was quite another matter. Want of success was largely due to investigation being conducted by imperfectly trained officers. Mr. Thatcher was in favour of a special detective staff at the head of each province, with branches in each district, for the investigation of specially grave offences and for collecting information about criminal tribes and gangs.

Sardar Mohamed Makul, C. I. E., suggested inducements being held out to attract a better class of natives and training them well for their duties. He was not favourably inclined to the formation of a village police in Sind.

Sheikh Ali Sher Ali, Sub-Divisional Magistrate, attributed the want of success in investigation to remoteness from Police stations where reports were recorded, the delay in reaching the scene of the crime, the abolition of the system of torture, want of skill and detective power due to want of education, the jealousy of local zamindars and exaggeration in the value of stolen property to make the offence appear serious.

HIGH COURT.—MARCH 19.

Before the Hon'ble Mr. Justice B. TYABJI.
Suits for hearing and final disposal.
Long Causes.

695-01—Crawford B and Co—Sir E E A D Sassoon and others vs Tockersey Jadowjee and others—Payne G S and M Part heard.
696-01—Crawford B and Co—Sir E E A D Sassoon and others vs Motiram Jadowjee and others—Payne G S and M. Part heard.

Commercial Causes.

94-03—Crawford B and Co—Herbert Ernest Kahn vs Vithaldass Runchordass.
540-02—Smetham B and N—Greaves Cotton and Co vs Morarjee Culliandjee and another—Crawford B and Co—For postponement.

Long Causes.

372-02—Khunderao and S—Bhawaniram Sahibram vs Gulbai widow and others—Shamrao and M and K B Mehta.
412-02—Ardeshir H D and Co—Hajee A R Hajee Hamid vs Moosa H J Nurani and others—Tyabjee and Co.
98-00—Crawford B and Co—Hassumbhoy Visram and others vs Koraji Jivraj and another—Mansooklal D and J.
15-02—Crawford B and Co—N C Macleod vs Lakhmsey Napoo and others—Malvi H and M.
463-02—Ardeshir H D and Co—Karsandas Mathoordas and others vs Chutoorbhooj Khimji—Sorabji and J.
525-02—F P Pavri—Mahomed Hoosum Bin Shaik Ahamed Makba vs Mahomed Ismail Makba and others.
80-91—Smetham B and N—Bhowram Raghoba and others vs Narayen Bhowram Deshmook and anothers—Bicknell M and M.

Before the Hon. Mr. Justice RUSSELL.
For dismissal.

702-02—Smetham B and N—Merthers and Co Ld vs Jamsetjee L Panday—Sorabjee and J.

Petition for hearing.

In the matter of the Indian Companies Act VI of 1882 and in the matter of the Syndicate of Commezee Ld—Daphtary and F Chunilal Dharamdas Petitioners.

For Counsels reply.

388-02—Payne G S and M—Abdoolla J Abba and others vs Beg Mahomed Hajee A Rehman—Little and Co—Part heard.

Suits for hearing and final disposal.
Testamentary Suit.

8-03—Mansuklal J and H Bai Gangabai widow and others vs Bhagwandas Waljee—Dikshit and D.

Long Cause.

388-02—Payne G S and M—Abdooallyjoosub Abba and others vs Beg Mahomed Hajee Ahmed Rehmam—Little and Co—Part heard.
704-01—Tayabjee D and C Waghjee Baher and another vs Rai Luxmibai widow and anothers Muljee B B P G and Co.

Testamentary Suits.

4-01—Ardeshir H D and Co—Hajee Abdool R H Ahmed vs Moosa Hajiji Joosab Noorani and others—Tyabjee D and Co.
5-03—Tayabjee D and Co—Moosa H Joosab Noorani and others vs Haji Abdool R H Ahmed—Ardeshir H D and Co.

Long Causes.

411-02—Craigie L and O—The Bombay Ice Manufacturing Co vs S B Fraser and Co—Payne G S and M.
670-01—Smetham B and N—Dewraj Tokersey and others vs Mungiram Dhunjee—Payne G S and M.
578-00—Wadia and G—Veljee Anundjee vs Sakarbai widow and others—Nanu and H Payne and Co and Wadia and G.
418-02—Kanga and P—Bai Motibai widow vs Gopinath Jivan Kimji—Smetham B and N.
547-01—In person—Hari Ramchandra vs Narayen Ramchandor—Bhaishunker K and G.
405-02—In person (a pauper)—Gowlan Lukhshumibai widow vs Raghunathdas Bisheshwar Panday and other—Edgelow G and W.

Before the Hon Mr Justice BATTY.
Suits for hearing and final Disposal.
Long Causes

544-02—Jamshedji and R—Matoobhoy Panna and others vs Runchordas Vandravandas—Edgelow G and W—Part heard.
53-03—Malvi H and M—Pestonjee D Bhundari vs Hormusjee M Dadacharjee—Nanu and H—Part heard.
623-02—Matubhai J and M—Kursondas Karamsey and another vs Dr Buttonlal and others—Pestonji R and K.
864-90—R P Mehta—Nanoobai vs Benabai widow and others—Bhaishanker K and G and R N Metabhoy.
776-01—Framjee and D—Ghellabhai Aspal and others vs Rewager Coovergur—Jehangir and S.
432-01—Pestonjee N Massani and others vs Chapsi Parbat and others—Payne G S and M.
411-00—Mulla and M Sulleman Hassam and another vs Hajee Ahmed Hajee Oosman and others—Shamrao and M M J and M.
237-97—Thakurdas and Co—Goolraj Doongersey vs Doongersey Gooladia—Hiralal M and M.
631-00—Thakurdas and Co—Bai Motivahu alias Navabai vs Purshotum Dayal—Crawford B and Co.
257-01—Matabhai J and M—Ludha Dosa and another vs Damjee Gordhandas—Payne G S and M.
292-01—Payne G S and M—Rahimtoola Sulleman vs Vechraj Trimbuck—Edgelow G and W.
202-01—Little and Co—Harrivallabdas Hurridas vs Raghoonath Makoond—Nanu and H

A question of law that has caused much debate during the last few days is the apparently simple one of "Is a baby a person?" According to the law, a baby is a person if riding in a cab, but at the same time two babies or children under ten years of age when riding in a hackney vehicle constitute only one person "within the meaning of the Act." The trouble has arisen through a misconstruction of one of Mr. Plowden's "little remarks." Mr. Plowden had before him the case of a cabman who was summoned for "wilful misbehaviour." Suddenly, as Mr. Plowden thought, entirely as a side issue, the cabman advanced the theory that though the Act said that two babies made one person for whom 6d. could be charged, he was entitled to demand 6d. for only one baby. Mr. Plowden worked out the little division sum before him, and remarked to the cabby, "Two babies, 6d., one baby 3d." That he never intended it for anything more than a genial aside is obvious, for he would have been entirely reversing a really important decision that he gave on the matter three years ago. Then he gave it out that one baby could not be less than one person, and as such should be charged for as one person; and though the question has been argued in many suits, the law of "one baby one person" still holds good.

FLORILINE!—FOR THE TEETH AND BREATH.—A few drops of the liquid "Floriline" sprinkled on a wet tooth brush produces a pleasant lather, which thoroughly cleanses the teeth from all parasites or impurities, hardens the gums, prevents tartar, stops decay, gives to the teeth a peculiar pearly whiteness, and a delightful fragrance to the breath. It removes all unpleasant odour arising from decayed teeth or tobacco smoke. "The Fragrant Floriline" being composed in parts of Honey and sweet herbs is delicious to the taste, and the greatest toilet discovery of the age. Of all Chemists and Perfumers, Wholesale Depot, 33, Farringdon Road, London, England.

PURELY PERSONAL.

I RECEIVE from so many quarters proofs of a continued interest in Mme. Humbert and in the story of her exploits which I told in "The Phantom Millions," says "M. A. P." that I have no hesitation in returning to her now and again when once more she reappears upon the scene. There was a sickening doubt in those who studied her personality and her career—myself included—that she might prove unequal to the high opinion of her courage, intelligence, and tenacity, which a study of her exploits and character had created, and for some days after her arrest there were disquieting rumours to the effect that she had broken down not only in health but also in spirits. It looked as if, after all what we had regarded as a portent, was nothing better than a vulgar and cowardly swindler who collapsed at the first touch of real peril, and was found to be nothing but a lath painted like iron.

Let me say at once that all misgivings thus aroused may be dismissed; Mme. Humbert is herself again. I have read the accounts of her recent trial, not merely in those meagre reports in the English papers, but in the much fuller descriptions of the Paris papers. It is a proof of the extraordinary interest the creature creates that a Journal like the Figaro practically gives up the whole of two or three of its issues to the trial and all the staff are put on to describe it. There are brilliant personal studies; there are long and verbatim reports of the most important passages, and the caricaturist has given striking sketches of the leading personalities. I can honestly recommend any body who is interested in the case to get the copies of the Figaro and the "Matin" which describe it; they will amply repay perusal.

It cannot, in the small space in these columns, be given more than hurried account of the first skirmish in the great battle over the Phantom Millions. M. Cattaui was the plaintiff. It will be remembered by those who have the story that M. Cattaui was the one man who had turned and rent Mme. Humbert; and who, by putting the criminal law in action against her, had succeeded in getting the order for the opening of the famous safe, and so had brought down the whole fabric of the swindle in an hour after its existence of twenty years. It was M. Cattaui also, it is generally understood, who set that campaign in the Matin in motion which did more than anything else to expose the fraud. All this animosity on the part of M. Cattaui had been created by the fact that Mme. Humbert had lodged against him a criminal charge of usury in his transactions with her. He had retorted by bringing an action for defamation against her, and this was the small question which was tried last week, and which ended so triumphantly for Mme. Humbert.

If Mme. Humbert had been given her choice of battle-ground she could not have chosen one better for the preliminary skirmish. M. Cattaui is the kind of person against whom the opinion of Paris is irresistibly and distinctively hostile. He is of foreign origin; he speaks French with an accent that some have described as German and some as Levantine, and undoubtedly he had charged huge interest; he was one of those mighty men of money who figure in the popular imagination as bloodsuckers. Add that M. Cattaui, personally and physically, is not a sympathetic person. Bold, thin, with stooped shoulders, with beaky nose, with high cheek bones, he looks in the caricature like some hungry bird of prey; if he were to appear on the stage as Shylock he would require no make-up; he looks in real life the character of the famous moneylender of Venice.

And then, the feeling is very, and indeed startlingly general in Paris—especially among women—that in most of the frauds in which Mme. Humbert was involved, it was a case of the biter bitten. Nobody had any sympathy with those big moneylenders, those tremendous bankers, those wealthy extortionate jewellers, who figured as the largest creditors in the great Therese's list of creditors. I find somewhat to my surprise that this is a feeling which does not end with the women of Paris; it is a curious light on the inner mind of women that women of all nationalities have a certain respectful awe for this great example of their sex, and an ill-conceived admiration and glee at her robbery of the bourgeoisie of finance frills, and pearls It is perhaps because they know so much of the havoc which these classes have played with the honour, peace of mind, and lives of fashionable women.

But so was the intensely interesting personality of Therese herself which helped her to get her verdict against M. Cattaui, and to win the sympathy of her audiences and of the public of Paris. Here is a description of the effect she produced, which I translate from the account in the "Figaro": I have seen, I have heard Mme. Humbert. I no longer ask myself why people believed in the existance of the Crawfords; but rather how it was that they ever ceased to do so. I leave the court delighted, subjugated by the cleverness of the language, the suppleness of the intelligence of this masterful woman. One of the discoveries which apparently have been made is that her ugliness has been much exaggerated, and also the commonness of her appearance. It is true that the face still remains in the eyes of all unfeminine. She has spoken too often of bills of exchange, of compound interest, and other such unfeminine things, to have retained the sweetness and grace that belong to the normal woman, and wrinkles on her forehead speak of sordid cares. Her cheek, too, hard and square, like that of a man, her long upper lip, her big nose, give her something of the look of a caricature.

These are the descriptions of a woman by men; let me add a description of the woman by a woman. Here is how Mrs. Crawford, the famous correspondent of "Truth," writes about her: An ordinary woman in her place, with her stoutness and short stature, would have been une bonne grosse mere. But she seemed so completely out of common that Mme Sarah Bernhard might have felt jealous had she been present. Her sister, utterly insipid and commonplace, seemed as if born to serve for her foil. . . . Mme. Humbert so spoke, looked, and acted as to seem injured innocence herself in comparison with Cattaui and with life in all her words, indignation that never became unbounded, admirable management of the hands in gesticulating, and an eloquence in the eyes that entranced an audience in which the artistic sense predominated. Her eyes were of purpassing interest. They are large and very full, and have that power of seduing so strong in the gipsis. She seemed as much at ease as much the "mattresse femane" as in her luxurious box at the Opera House. Her entrance predisposed in her favour. She held herself so erect, without stiffness, as really to seem tale A tailor made dress of black cloth gave shapeliness to the figure, which has grown thin in prison. The simple toque hat became her. If the cheeks and mouth were heavy until she stood on the defensive, this defect entirely disappeared when once she began to attack Cattaui. The white gloves gave a spice of elegance to the dark toilette. Her spirit animated her whole person. She let escape no opportunity to win sympathy, and did not in the multiplicity of her words let fall a single one that her advocate might have wished unsaid. He must have said often to himself, "Elle est terriblement forte!" Before she sat down Cattaui, and not Mme Humbert, was on his trial.

Mrs. Crawford might have added that Frederic Humbert, the husband of the great Therese, was as much a foil as her sister. Tall, with scanty fair hair, with a body as thin as a skeleton, with a bald head, stooped shoulders, a narrow chest and a big moustache which brings out the hollowness of the cheeks, he looks a poor anæmic creature, without strength of body or mind. And Madame Humbert increases the sense of his weakness and pliability by her attitude towards him—and, indeed, her attitude towards all her family bears out the claim she makes of sole responsibility for everything. She is, above all things, maternal. If one of her fellow-prisoners attempts to utter a word she is immediately on the watch—restrains, corrects, when unnecessary commands. There was one final stroke in the comedy she is playing; it was a triumphant bit of business. When she entered the dock she first pressed the hands of her sister, and then—calmly, openly, as if she were in her own sitting-room—she planted a gentle, wifely kiss on the forehead of her husband. It is no wonder that she defeated the Levantine moneylender

"Once, and yet again," writes an ex-chamberlain of the Papal Court, "we had watched the up-curling smoke of the burnt voting-papers above the roofs of the Vatican—the sfumata which told that the election was not yet; and we had gone to our luncheon in the quaint little low-ceiled Trattoria del Genio, where artists and ecclesiastics camerieri and newspaper correspondents, took their agro dolce and suppa Inglese side by side, and discussed the gossip of the hour. Coming out on the sunlit pavement we were suddenly aware of a little barber we knew well (blackest of the black, politically and religiously), standing at his door a little way up the street, waving a napkin frantically above his head, and shouting; 'Lumen in cœlo! lumen in cælo! Pecci! Pecci! Pecci! Pecci!' It was our first intimation of the election by acclamation of Leo XIII. now happily reigning.

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Preserves the Hair.
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Safest and most Gentle Medicine for Infants, Children, Delicate Females, and the Sickness of Pregnancy.
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LIGHT-BROWN COD LIVER OIL
THE PUREST. THE MOST PALATABLE. THE MOST DIGESTIBLE. THE MOST EFFICACIOUS.
Incontestably proved by Forty Years' Medical Experience to be
The only Cod Liver Oil which produces the full curative effects in
CONSUMPTION AND DISEASES OF THE CHEST, THROAT AFFECTIONS, GENERAL DEBILITY, DISEASES OF THE SKIN, WASTING DISEASES OF CHILDREN, RICKETS, AND ALL SCROFULOUS DISORDERS.
SELECT MEDICAL OPINIONS.
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"I found during my Indian experience that the worth and character of DR. DE JONGH'S LIGHT-BROWN COD LIVER OIL remained unchanged by tropical heat or foreign climate, and it was, from its uniformity of character, particularly adapted for long-continued administration. The value of 'hydro-carbons' in all debilitated states of the system is now becoming thoroughly recognised; and it is, without doubt, from the animal oils and fats, rather than from their vegetable substitutes, that we may hope to derive the surest benefit. The Oil of DR. DE JONGH places in everyone's reach a reliable and valuable remedy, one that cannot be too widely recognized."
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"DR. DE JONGH'S LIGHT-BROWN COD LIVER OIL is almost a specific in many of the Diseases peculiar to Infancy and Childhood, and I have seen marked benefit produced by its use. Patients prefer it to the Pale Oils, and are able to retain it more comfortably."
DR. DE JONGH'S LIGHT-BROWN COD LIVER OIL is supplied ONLY in IMPERIAL Half-Pints, Pints and Quarts, sealed with BETTS' Patent Capsule impressed on the top with DR. DE JONGH'S Stamp, and on the side with his Signature, and the Signature of ANSAR, HARFORD & Co.; and bearing under the wrapper a Label with the same Stamp and Signatures.
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Suffered Forty Years, and Nigh to Death.
Remarkable Experiences of a Citizen of Llansamlet, Glamorganshire.
One of the best known engineers in Glamorganshire is rejoicing in the fact that, after suffering forty years with a dangerous rupture, was finally cured by the system invented and perfected by Dr. W. S. Rice, of London. Mr. Thomas is never so happy as when relating the story of his cure. For the greater part of his life he suffered intense pain, his rupture being of such a nature that he was unable to find any truss that would keep the rupture in place until he learned of the Dr. Rice method. The testimony of Mr. Thomas is fully borne out by a letter received from his employer (one of the most influential mine owners in Wales), who states that he acts like an entirely different man, and that he can now perform his work easily, whereas before using this wonderful treatment he could hardly walk. The cure has attracted the attention of hundreds of people throughout the country. Dr. Rice has recently prepared a book, giving a full description of his method. It is a home cure at a very small cost, and the best of all it cures without pain, danger, operation, detention from work, or inconvenience of any kind. Readers should send for this book and post it to anyone they know to be ruptured. Such an act of kindness will be worth a great deal to those who suffer from rupture. Write at once to Dr. W. S. Rice (Dept. 617), 8 and 9, Stonecutter Street, London, E.C.

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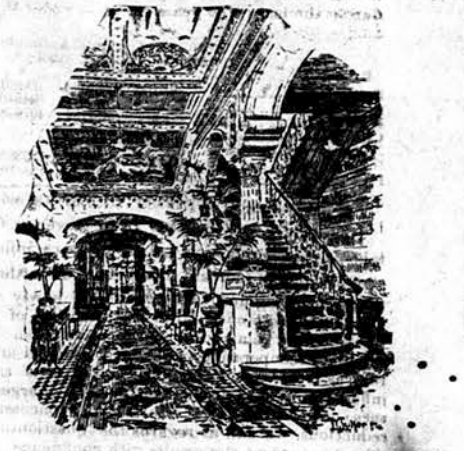

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Mr. N. Bell, Weedsport, N. Y., says:—"For 10 years I suffered from Rheumatism, at times so severe that I could neither walk nor lie down. I used Little's Oriental Balm and it cured me completely notwithstanding that my case was chronic and baffled the skill of the best physicians."
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As a guarantee of Quality, see the MILKMAID on every Tin.
LARGEST SALE in the WORLD.

LOSING ONE'S TRAIN.

By Vernon Lee.

The clocks up at the villa must have been all wrong, or else my watch did not go with them, or else I had not looked often enough at it while rambling about the town on my way to the station. Certain it is that when I got there, at the gallop of my cab-horse, the express was gone. There is something hatefully inexorable about expresses: it is useless to run after them even in Italy. The next train took an hour and a quarter instead of forty minutes to cover the nineteen miles between Pistoia and Florence. Moreover, that next train was not till eight in the evening, and it was now half-past five.

I felt all it was proper to feel on the occasion, and said, if anything, rather more. Missing a train is a terrible business, even if you miss nothing else in consequence; and the inner disarray, the blow and wrench to thoughts and feelings, is most often far worse than any upsetting of mere plans and arrangements. A chasm suddenly gapes between present and future, and the river of life flows backwards, if but for a second. It is most fit and natural to lose one's temper; but the throwing out of so much moral ballast does not help one to overtake that train. I mention this lest I should pass for heartless; and I now proceed to say that after a few minutes given to wrath and lamentation I called the cab back and went in search of a certain very ancient church, containing a very ancient pulpit, which I had never succeeded in seeing before. Exactly as on previous occasions, when I got to the farm where the key of that church was kept, the key had gone to town in the pocket of the peasant. He would be back, no doubt, at nightfall. But I had not very much expected the church to be open, so I felt perfectly indifferent at not seeing the pulpit—nay, if anything, a little relieved, as one does sometimes when friends prove "not at home." I walked up a long steep track to the little battered black, fast-locked church, which stands all alone under some oak trees. The track was through thin hillside woods. Such divine woods! young oak and acacia and an undergrowth of grass and ferns, or full-blown roses thrown across the grass, and here and there, dark in that pale young green, a cypress. The freshness of evening came all of a sudden; and with it a scent of every kind of leaf and herb and fern, and the sweetness of the ripening corn all round. And when I got to the ridge, slippery with dry cut grass, what should I see in front of me, over the olive yards and the wooded slopes, but the walls and towers of Serravalle, which have beckoned to my fancy almost ever since my childhood! I sat there a long while in the June sunset, and very nearly missed the second train, which it had seemed intolerable to wait for. This is an allegory; and I commend its application to the wise and gentle reader. There are more of such symbolical trains lost than real ones, even by the most travelled mortals, Odysseus or a bagman. And such losing of trains is not inevitably a blessing. I have often written about life with optimistic heartlessness, because life, on the whole, has been uncommonly kind to me, and because one is nearer the truth when cheerful than when depressed. But this is the place for a brief interlude of pessimism. For it is all very well to make the best of losing trains when we have time, cabs, and a fine view at hand; and when losing the train we lose nothing else, except our temper. But surely tis no ingratitude towards life's great mercies and blessings to discriminate them from life's buffets and bruisings. And methinks that the teaching of courage or resignation might fitly begin by the recognition of the many cases where only courage or resignation avails, because they are thoroughly bad. There is something stupid and underbred at times in the attitude of saints and stoics—at least in their books. When Rachel weepth for her children, we have no business to come round hawkin our consolation; we should stand aside, unless we can cradle her to sleep in our arms. And if we refuse to weep, 'tis not because there is not matter enougth for weeping, but because we require our strenght and serenity to carry her through her trouble. Pain dear cheeful friends, is pain, and grief, grief; and if our complete human efficiency requires the acquaintance theleof 'tis beacuse the knowledge of their violence and of their wiles is needed for our propection and the helping of other folk. Evil comes from the gods, no doubt, but so do all things; and to extract good from it—the great Prometheus-feat of man—is not to evil's credit, but to the credit of good. The contrary doctrine is a poison to the spirit, though a poison of medicinal use in moments of anguish, a bromide or an opiat.

I am speaking, therefore, only of such contingencies as will bear comparison, without silly stoicism, with the missing of a train. Much of the good such disappointments may contain is of the nature of education; and most of it a matter of mere novelty. Without suspecting it, we all suffer from lack of new departures; and life would no doubt be better if we tried a few more things, and gave the bidden, neglected possibilities a greater chance. Change as such is often fruitful of improvement exposing to renovating air and rains the hard, exhausted soil of our souls, turning up new layers and helping on life's chemistry. The thwarting of our cherished plans is beneficial because our plans are frequently mere routine, born not of wisdom but of inertness. In our endless treadmill of activity, in our ceaseless rumination, we are as a fact, neither acting nor thinking, and life secretly at a standstill ceases to produce any good. There was no reason for taking that express and getting back two or three hours sooner to my house; no one required me, nothing needed doing, yet unless I had lost that train I should not have dreamed of taking that walk, of making than little journey of discovery, in a delightful unknown place.

There is another source of good hidden in disappointment. For it is disappointment rather than age (age getting the credit for what it morally witnesses) which teaches us to work into life's scheme certain facts, frequently difficult of acceptance trying to make them as all reality should be, causes of strength rather than of weakness. Painful facts? Or rather, perhaps, only painful contradictions to certain pleasant delusions founded on nothing save their pleasantness, and taken for granted—who knows how long?—without proof and without questioning. Facts concerning not merely success, love, personal contact, but also one's own powers and possibilities for good—what the world is able to receive at one's hands as much as of what the world can give to one.

But the knowledge which disappointment gives to those wishing to learn from it has a higher usefulness than any practical application. It constitutes a view of life, a certain contemplative attitude which, in its active resignation, in its domination, of reality by intelligent acquiescence, gives continuity, peace, and dignity. And here my allegory finds its completion. For what compensated me after my lost train and all my worry and vexation of spirit? Nothing to put into my pocket or swell my luggage, not even a kingdom, such as made up for the loss of poor Saul's asses; but an impression of sunset freshness and sweetness among ripening corn and delicate leaves, and a view, unexpected, solemn, and charming, with those long-forgotten distant walls and towers which I shall never reach, and which have beckoned to me from my childhood.

Such is the allegory, or morality, of the Lost Train. "Westminster."

THE CITY MORTALITY.

The Municipal Office returns for the twenty-four hours ending at 6 a.m. yesterday give the following results:—

Wards.	Plague. Attacks	Plague. Deaths.	Deaths from all Causes.
A Upper Middle and Lower Colaba, Fort Northern, Fort Southern and Esplanade...	9	5	11
B Mandvi, Chukla, Umarkhadi and Dongri...	19	15	29
C Market, Dhobi Talao, Fanaswadi, Bhuleshwar, Khara Talao and Kumbharwada...	35	33	52
D Khetwadi, Girgaum, Chowpatty, Walkeshwar and Mahaluxmi...	21	19	29
E Mazagon, Tarwadi, 2nd Nagpada, Kamatipura Tardeo, Byculla and 1st Nagpada...	50	43	75
F Parel, Sewree and Sion...	9	8	15
G Mahim and Worlee...	17	12	25
Water Division...	0	0	0
Non-resident and unknown...	0	0	0
Hospitals...	0	9	17
Total...	160	145	253
Total plague deaths to date...	248,761	110,234	
Same date last year...	143	97	224

PLAGUE AT BANDRA.

There were 2 attacks and 2 deaths reported during the 24 hours within the limits of the Bandra Municipality on the 7th instant.

The Indian Minister of Marine and a number of naval experts witnessed some interesting experiments with Signor Siglio's apparatus for giving warning of the approach of submarine craft and other vessels. The approach of a large steamer was notified by the apparatus when the vessel was twenty kilometres distant. The approach of a small boat was signalled at a distance of twelve kilometres.

At a banquet of the Edinburgh Pen and Pencil Club, replying to the toast of his health, Mr. Pinero said that the point in which other countries were ahead of England in regard to drama was that when a fine play was produced they preserved it, and did not allow it, when it had once been seen and admired, to be forgotten. He believed firmly that, given a national or repertory theatre, it would be discovered that the maligned drama was a thing not to be very much ashamed of after all.

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by dealers who for the sake of extra profit offer other brands instead of Liptons.
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THE MODERN. Guaranteed for 2 years. Made in 3 sizes
IN OPEN FACE CASES
Nickel Silver case 20" guard's size ... Rs. 22-0
" " " 18" medium size ... " 20-0
" " " 16" small size ... " 23-0
Sterling Silver case 18" medium size ... " 30-0
" " " 16" small size ... " 30-0
THE CAMPAIGN. Guaranteed for 3 years. Medium and small size
IN NICKEL SILVER CASE: Open face ... Rs. 22-8 each; Hunting ... " 25-0 "; Half-hunting... " 28-0 "
IN STERLING SILVER CASE: Open face ... Rs. 34 each; Hunting ... " 38 "; Half-hunting... " 42 "
In black oxydised steel case, Open-face Rs. 25
THE CHAMPION. Guaranteed for 6 years. Medium size.
In Open Face Nickel Silver Case ... Rs. 30
" " Sterling Silver Case ... " 45
THE IMPERIAL. Guaranteed for 6 years. Thin shape, small size.
Open Face Nickel Silver Case Rs 32
" Sterling " " " 50
Hunting " " " " 54
Half-hunting " " " " 57
They are substantial, though not too bulky; the cases are practically dust and damp proof, with strong front glasses.
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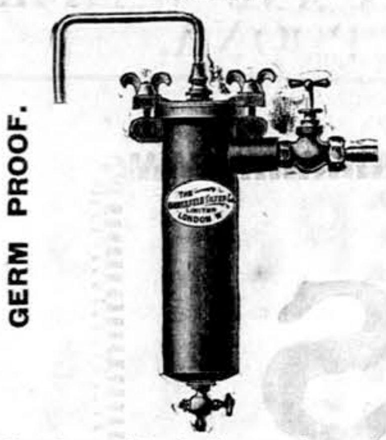
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Are you easily tired? Is your work a burden? Do you often feel weak and faint? Is your appetite poor? Are you easily discouraged? Then your nerves are weak and your blood impure. Sickness is not far away.

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AYER'S Sarsaparilla
There are many imitation "Sarsaparillas." Be sure you get Ayer's.
Always keep your bowels in good condition with Ayer's Pills. They are purely vegetable, act on the liver, and cure constipation, biliousness, sick headache, and all liver troubles.
Prepared by Dr. J. C. Ayer & Co., Lowell, Mass., U.S.A.
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TAKE "LINSEED COMPOUND" TRADE MARK
Kay's Compound Essence of Linseed
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ASTHMA & BRONCHITIS
OF ALL CHEMISTS THROUGHOUT GREAT BRITAIN & THE COLONIES
LINUM CATHARTICUM PILLS.
FOR INDIGESTION & ITS EVILS, SICK HEADACHES, BILIOUS DERANGEMENTS, &c AN AGREEABLE APERIENT.
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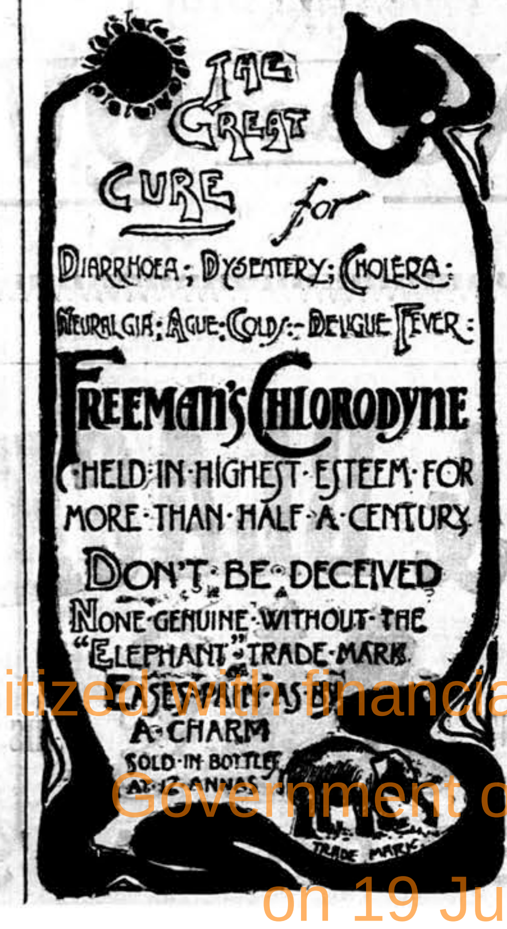
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WELL-KNOWN AS "A superior preparation that may always be relied on."
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"We recommend your Red Jamaica Sarsaparilla."—MEDICAL REVIEW.
"The only preparation for removing what may be called the sequelæ of a mercurial course."—Sir R. MARTIN.
The late LORD CLYDE said—"I am never without it, for, when feeling depressed or out of sorts from anxiety or fatigue, a dose or two animates me."
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TO ENGLISHMEN, SCOTCHMEN, IRISHMEN, and OUR COLONIES
AN IRISHMAN'S ELOQUENT PROTEST.—Richard Lalor Shiel once startled the House of Commons and the country when the word "alien" was applied to him as an Irishman. "On the field of Waterloo" he exclaimed, "the blood of Englishmen, Scotchmen, and Irishmen flowed in the same stream and drenched the same sod—when the cold grey morning dawned they lay stiff and stark together; in the same trench their bodies were laid; the green corn of spring bursts even now from their commingled dust; the dew falls from heaven upon their union in the grave. Partakers the every peril, are we not to be partakers in glory? Are we to be told we are aliens from that noble country for whose salvation our life blood was poured?" The effect of in speech both inside and outside the House was electrical.
THE MORAL.

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To reap down those fields which in spring I have sown.
He who ploughed and who sowed is not missed by the reaper,
He is only remembered by what he has done."
The misery of Life is immensely increased in these days of Fevers, if you miss such a single precaution as Batliwalla's Ague-Mixture and Pills.
Most powerful remedies for Malarious, Intermittent, Bilious Fevers, Influenza and Mild form of Plague.
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Guaranteed not to contain Aconite, Antimony, Arsenic, Mercury, Opium, Strychnia or any poisonous salts.
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Take the right remedy at the right time, and get rid of that nasty fever, by using Batliwalla's Ague Pills or Mixture.
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BEETHAM'S LAIT "Larola"
"IT KEEPS THE SKIN COOL AND REFRESHED IN HOT CLIMATES, AND PREVENTS IT BECOMING PARCHED and DRIED UP from Exposure to the Sun.
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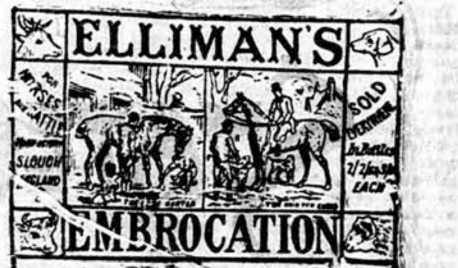

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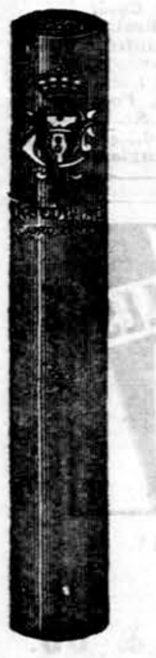
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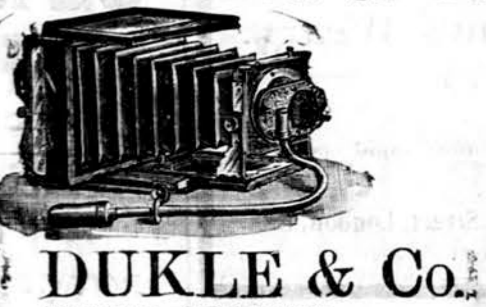

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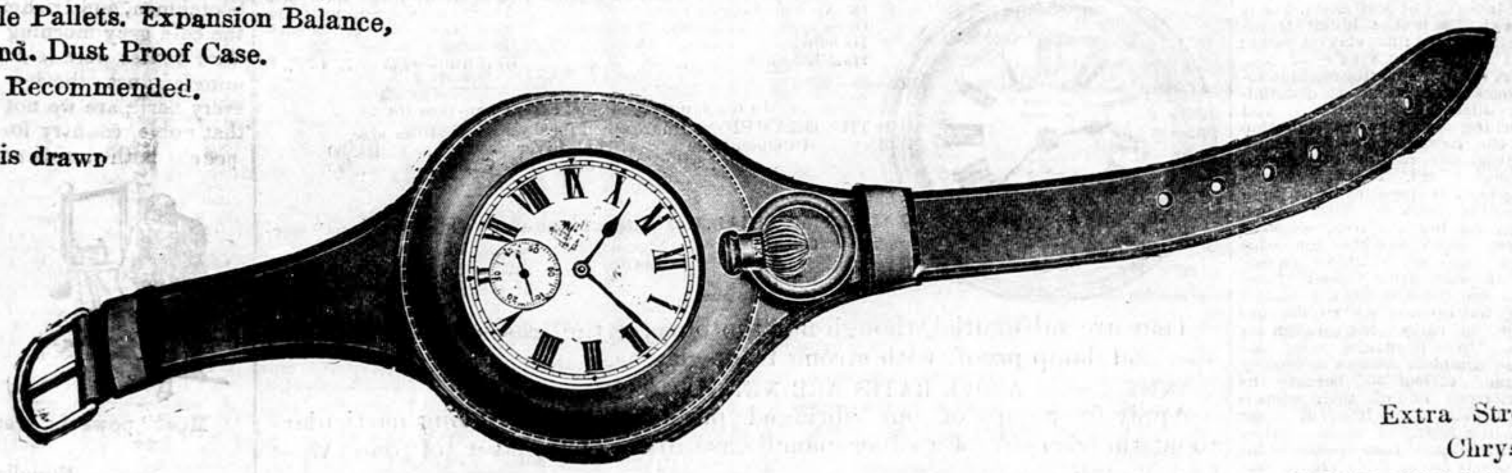

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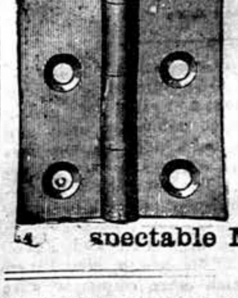

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